



# State of New Hampshire Department of Revenue Administration

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PROPERTY APPRAISAL DIVISION  
Stephan W. Hamilton  
Director

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March 14, 2013

Office of the Selectmen  
Town of Carroll  
92 School Street  
PO Box 146  
Twin Mountain, NH 03595

RE: 2012 Assessment Review

Honorable Members of the Board of Carroll:

The New Hampshire Department of Revenue Administration has completed its review based on the six assessment areas specifically identified in RSA 21-J:11-a and RSA 21-J:14-b I. (c).

They are:

- A. Level of assessments and uniformity of assessments are within acceptable ranges as recommended by the Assessing Standards Board by considering, where appropriate, an assessment-to-sales-ratio study conducted by the Department for the municipality;
- B. Assessment practices substantially comply with applicable statutes and rules;
- C. Exemption and credit procedures substantially comply with applicable statutes and rules;
- D. Assessments are based on reasonably accurate data;
- E. Assessments of various types of properties are reasonably proportional to other types of properties within the municipality; and,
- F. For all revaluations including full revaluations, partial revaluations, cyclical revaluations and statistical updates conducted on or after the April 1, 2006 assessment year by either an independent contractor or an in-house assessor, a report based on the most recent edition of the Uniform Standards of Professional Appraisal Practice (USPAP) Standard 6 shall be produced.

In accordance with RSA 21-J:11-a, II, the Department shall report its findings to the Assessing Standards Board and the municipality.

TDD Access: Relay NH 1-800-735-2964

*Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.*

We are pleased to report that you have met most of the above guidelines as recommended by the Assessing Standards Board (ASB), with the exception of the following:

Item B.2. Inventory Program. The inventory program needs some work in order to comply with applicable statutes and rules. Any permit submitted should be provided to, and addressed by the assessor. Several permits did not show a visit occurred. Attached please find the Departments' worksheets indicating areas that should be addressed.

Item B.4.a-c Current Use. The current use files still need some work in order to comply with applicable statutes and rules. Follow up needs to be done to assure matrix forms submitted are correct and calculated values are applied. Missing or outdated documented stewardship plans need to be requested. Attached please find the Departments' worksheets indicating areas that should be addressed.

Item B.4.d Land Use Change Tax. The Land Use Change Tax (LUCT) files still need some work in order to comply with applicable statutes and rules. Documentation for calculating the Land Use Change Tax should be on file. Attached please find the Departments' worksheets indicating areas that should be addressed.

Item C.1.a Credits. The credit files still need some work in order to comply with applicable statutes and rules. All Veterans who receive the credit need to meet the necessary guidelines for qualifying for the credit, documented, and verified by the Select Board. Attached please find the Departments' worksheets indicating areas that should be addressed.

Item C.1.b Exemptions. The exemption files still need some work in order to comply with applicable statutes and rules. Income & Asset information should be requested for qualifying elderly exemptions, at least once every five years. Equipment for utilizing Solar energy should be verified as operational, and documented. Attached please find the Departments' worksheets indicating areas that should be addressed.

Item C.2 Religious, Educational, and Charitable Exemptions. The town does not have the form BTLA A-9 filed annually for religious/charitable or educational entities. This does not comply with state statutes. Attached please find the Departments' worksheets indicating areas that should be addressed.

The Department has assisted many communities in areas that needed attention. Please feel free to call us anytime and we would be more than willing to assist in any way we can.

Prior to release of this report to the ASB you have an opportunity to respond to any DRA recommendations made. Your response should be made within 30 days of the date of this letter. Shortly, we will be in contact to schedule a meeting to review this report and help with any questions you may have.

Special thanks to those staff members assisting with information retrieval as well as working in an understanding and cooperative manner.

I would like to take this opportunity to remind you that pursuant to RSA75: 8-a Five-Year Valuation as well as Part 2 [Art.] 6. [Valuation and Taxation.] of the State Constitution your next town-wide reappraisal must be completed no later than 2017.

If you have any questions, feel free to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read 'Stephan W. Hamilton', written in a cursive style.

Stephan W. Hamilton, Director  
Property Appraisal Division

cc: File