

Property Tax Assessment and Abatement in Ashland

Information provided by the Town Assessor, Phil Bodwell

Assessor Responsibilities

- Ashland Assessor: Phil Bodwell (of Commerford, Neider and Perkins) is a certified NH assessor and DRA certified assessor supervisor; B.S. degree in Business Administration from UNH.
- The assessor oversees the administration of the property tax, the principle source of revenue for NH municipalities. With the assistance of data collectors and appraisers, the assessor updates changes to properties annually which affect their value.
- This consists of visits to properties with building permits, subdivisions, boundary line adjustments, mergers and properties flagged from previous years for unfinished construction. These properties are visited, measured and inspected if applicable and the changes made during the current year.
- Other duties include administering current use (both new applications as well as land use change tax for land coming out of current use) and reviewing annual applications for exemptions for religious, educational and charitable institutions.
- Abatement applications are reviewed annually after March 1 and adjustments may be made, depending on evidence submitted. A taxpayer may appeal the abatement decision to the BTLA (Board of Tax and Land Appeals) or Superior Court and defense of value must be prepared, as well as appearance at the BTLA or Court, although Court appeals must also involve the town attorney.
- As a contract assessor, CNP [Commerford, Neider and Perkins] also provides revaluation services which Ashland recently completed in 2013. Many towns elect to go with a cyclical revaluation, which in Ashland involved a three year measure and list of properties, and the valuation updated in the fourth and final year.
- *General assessing* and *revaluation* are two separate functions, and are under two separate contracts.
 - The assessing function in Ashland generally involves weekly work days during the spring for abatements and pickups (assessment of value changes from building permit work done or planning board land changes), about once a month or less thereafter as needed.
 - The revaluation involves more time for various steps including measure and list of properties, callbacks for inspections, supervisor field review, sales analysis and setting of values, taxpayer informal hearings and abatements.

What are the key drivers of valuation beyond sale price, comparables, improvements, and level of disrepair?

1. Land valuation – size in acreage or square feet
2. Factors
 - a. Street index (neighborhood)
 - b. Influence factor (views, location)
 - c. Condition factor (topography, access, easements, etc.)
 - d. Land values set at revaluation based on comparables by neighborhood
3. Building Valuation
 - a. Square footage (based on sketch)
 - b. Style types (colonial vs. cottage vs. mobile home)
 - c. Grade / Quality of construction (minimum vs. average vs. very good)
 - d. Heat type, number of bedrooms, baths and other items
 - e. Year built and condition which affects depreciation
 - f. Functional obsolescence (outdatedness, poorly insulated, dirt basement, etc.)

g. Outbuildings (type, age, condition)

What triggers looking at values beyond 5 year valuation and how is that managed in Ashland?
Yearly pickups as mentioned above (building permits, Planning Board land changes, unfinished construction flagged from prior year)

Are valuations intended to be 100% valuation estimates?

By state law, 100% market value is the aim of a revaluation. The State allows some variation from market value in the interim (90% to 110%) but measures of equity like the COD and PRD (statistical formulas) must also be within DRA's requirements.

What is the thought process/procedure in determining value when houses are sold at very low prices due to foreclosure or seller distress?

Sales are disqualified if not arms length or market value. This includes foreclosures, bank sales and other distress sales if known. However, in the current market, these distress sales tend to drive down the other sales to a degree over time. NH DRA sets disqualification codes for non-market value sales.

Are there any suggested pieces of information that the assessor would recommend be available on the town website relating to valuations (beyond what Ashland already has) that other towns have done and would be helpful to the public?

- During the year of valuation, new assessment cards on line would be ideal; Vision (our assessing software) offers this to towns although there are extra costs involved.
- Digitized mapping on line; the DRA's new Mosaic parcel mapping system will be available to the town in the near future once training is completed. (However, this system is for municipal use only, not public.)

Additional information provided by the Tax Collector, Patsy Tucker

How long should a property card go back in history?

RSA 33 – Property record card; current and last prior reassessing cycle (in Ashland that is current 2013 and last reassessing cycle 2008), although the property files do have more history in them than those required.

Quick summary of abatement process

Before March 1 following the issue of the December bill, a property owner can file for an abatement. The application is reviewed by the assessor and returned to the Board of Selectmen by July 1 with a recommendation to grant or deny. If the property owner is not satisfied with the Board of Selectmen decision, he can appeal to the BTLA or Superior Court.

What are the major exemption and credit programs available to those who qualify?

Ashland offers: *Veterans* credit (qualifications must be met – state RSA); *Elderly* exemptions (town has asset and financial requirements); and *Blind* exemption (must provide documentation).