



# CITY OF NASHUA ASSESSING DEPARTMENT MONTHLY MONITOR

August 29, 2019

Volume 1

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**Hours:**  
Monday -Friday  
8 a.m. - 5 p.m.

## IMPORTANT DATES

**September 1<sup>st</sup>**

Last day to appeal denial or decision of request for property tax abatement to BTLA or Superior Court for previous December tax bill.

Last day to appeal denial of request for exemption, tax credit, or deferral to BTLA or Superior Court.

**September 5<sup>th</sup> & 19<sup>th</sup>**

Board of Assessors meetings at 8:15 am in the City Hall Auditorium

**October 1<sup>st</sup> - Submission of 2019 MS-1.**

## R-19-159 - BONDING REQUEST FOR FULL MEASURE & LIST and REVALUATION APPROVED

The Nashua Board of Aldermen approved the bonding request to fund a Full Measure & List and Revaluation at the August 13th meeting. This was one of the major recommendations from the Management Audit completed last spring and presented to the BOA on March 7th, 2019. Nashua issued a request for proposal (RFP) this week to ensure as many qualified contractors as possible have the opportunity to submit proposals.

Our timeline is:

August 28th- Request for Proposal on Full Measure and List and Revaluation posted.

September 5th – Non-Mandatory Pre-Proposal Meeting.

September 9th – Deadline for Vendor Questions.

September 11th – Answers/Clarifications Posted.

September 26th – RFP Responses Due by 3PM.

One of the items we will address during the revaluation, is the city's reliance on the Effective Year Built (EYB). This was also one of the recommendations included in the Management Audit and discussed publicly with the Board of Aldermen in March.

We will be issuing updates monthly to our residents in our Monthly Monitor. To sign up please visit the Assessing page on the Nashua city website: [www.nashuanh.gov/assessing](http://www.nashuanh.gov/assessing) or attend a Board of Assessors meeting held the first and third Thursday of each month at 8:15 am in the city hall auditorium.

## MUNICIPAL TASKS FOR SEPTEMBER

UPDATE OF ASSESSPRO, THE CITY'S CAMA SYSTEM, TO THE LATEST VERSION AP5. A LARGE PROJECT SCHEDULED FOR COMPLETION IN OCTOBER.

MAINTAIN ORGANIZATION OF ISSUED BUILDING PERMITS AND FLAGGED PROPERTIES NEEDING INSPECTION AND REVIEW; CONTINUE FIELD INSPECTIONS. VERIFY AND CODE SALES PROPERTIES FOR EQUALIZATION RATIO STUDY. PROCESS DEEDS AND TRANSFERS.

PROCESS ABATEMENTS, EXEMPTIONS AND TAX CREDIT APPLICATION FOR 2019.

## Sales Qualification Letters

The City of Nashua has mailed out Sales Qualification Letters to owners who have recently purchased property in the city. State law requires that your property be assessed at market value. Market value is defined as the amount a typical buyer would be willing to pay for a property. Sales are analyzed to determine if it is an arms-length transaction. Arms-length transactions are sales that occur between a willing buyer and willing seller who are unrelated, when each is acting in a knowledgeable manner, whom are under no duress, involving properties that have had sufficient market exposure. Sales involving foreclosures, fiduciary deeds, and bankruptcy are examples of non-arms-length transactions, and therefore are not included in the ratio study. If you have received a sales qualification letter, please take a few minutes to answer the questions on the form. If you have any questions, or would like to arrange a property inspection, please contact us at (603) 589-3040.

## COMMONLY ASKED QUESTIONS

**1. What is a revaluation?** A revaluation is an update of all assessments in the municipality conducted under the direction of state-certified assessor or contractor whose duties are to discover, list and value all taxable real property in the municipality, in a uniform and equitable manner. The assessor is not involved in the collection of property taxes.

**2. Why is a revaluation necessary?** The state requires that all property in a municipality be assessed at its "full and true" market value. Further the NH Constitution (Part 2 Article 6) requires that each municipality takes value anew every five years. A revaluation is the most equitable way to accomplish this.

**3. Will all property values change?** Most likely, yes. However, not all property values will change at the same rate. Market value will have decreased more for some neighborhoods and property types than for others. Some neighborhoods and property types may have increased in value and others may have remained the same. One purpose of a revaluation is to make sure that the assessed values reflect the changes that have occurred in property values.

**4. Market value. What is it?** State law requires that your property be assessed at market value. Market value is defined as the amount a typical, well-informed purchaser would be willing to pay for a property. For a sale to be a market value (arm's-length) sale, the seller and buyer must be unrelated and willing parties (not under pressure) to sell or buy, the property must be on the market for a reasonable length of time, the payment must be made in cash or its equivalent, and the financing must be typical for that type of property. RSA 75:1 further defines market value as: "... the property's full and true value as the same would be appraised in payment of a just debt due from a solvent debtor."

**5. Is it necessary that you view the inside of my property?** To make a proper assessment on a building, it is desirable that an inspector see the inside as well as the outside of the property. The law requires that property be valued from an actual view or the best information available. Records do not always reflect current data on the physical characteristics of each property in the municipality.

## TERM DEFINITIONS

**Computer Assisted Mass Appraisal System (CAMA)** means a system of appraising property that incorporates computer-supported tables, automated valuation models and statistical analysis to assist the appraiser in estimating value for a revaluation, assessment data maintenance and valuation update. **Rev 601.11**

**Contractor** means the person, firm, company, or corporation with which the municipality has executed a contract or agreement for assessing services. **Rev 601.14**

**Cyclical Inspection** means the process of a systematic measure and listing of all properties within a municipality over a specified period of time. The term includes "data collection" and "data verification". **Rev 601.15**

**Cyclical Revaluation** means the process of combining a full statistical revaluation of the entire municipality with a cyclical inspection process. **Rev 601.16**

**Data Collection** means the inspection, measuring, or listing of property within a municipality. The term includes data verification. **Rev 601.17**

**Listing** means recording a description of the interior, exterior, and attributes of any improvements or the recording of the description of land features and attributes. The term includes "list". **Rev 601.30**

**Mass Appraisal** means the utilization of standard commonly recognized techniques to value a group of properties as of a given date, using standard appraisal methods, employing common data and providing for statistical testing. **Rev 601.33**

**Measure** means the physical inspection, verification, sketching and recording of the exterior dimensions and attributes of any improvements made to a property. **Rev 601.34**

## ASSESSING DEPARTMENT PROJECTS & UPGRADES TIMELINE

### MARCH 2019

MANAGEMENT AUDIT REVIEW COMPLETED MARCH 1, 2019 \* PRESENTED TO BOARD OF ALDERMEN MARCH 7, 2019  
MEETING –NH DRA CHARLES REESE REVIEW OF MANAGEMENT AUDIT AND ASSESSING PRACTICES MARCH 15, 2019  
DEMO AND SOFTWARE UPGRADE PLAN MEETING WITH PATRIOT SYSTEMS, ASSESSING AND IT STAFF MARCH 19, 2019  
RELEASE OF RESIDENTIAL ASSESSMENT RESOURCE BY KRT ON ASSESSING WEBSITE MARCH 20, 2019

### APRIL 2019

MEETING WITH THE DRA COMMISSIONER STEPP, ATTORNEY ROTH AND CHARLES REESE APRIL 3, 2019  
LEGISLATION TO CREATE NEW ADMINISTRATIVE SERVICES DIVISION – PASSES BOA APRIL 9, 2019  
MAYOR DONCHESS APPOINTS ACTING ADMINISTRATIVE DIRECTOR APRIL 11, 2019  
POLICY - IMPLEMENTATION OF MILEAGE, FIELD REPORTS \* VARIOUS PUBLIC OUTREACH EVENTS  
ACCEPTANCE OF 2018 USPAP REPORT – KRT STATISTICAL REVALUATION TO BOARD OF ASSESSORS & BOARD OF ALDERMEN APRIL 19, 2019  
REVIEW OF POLICIES, INITIAL IMPROVEMENT PLAN & PRESENTATION TO THE BOARD OF ALDERMEN APRIL 30, 2019

### MAY 2019

UPDATE OF JOB DESCRIPTIONS \* ISSUANCE OF SALES LETTERS \* APPOINTMENT OF ADMINISTRATIVE SERVICES DIRECTOR MAY 14, 2019 \* CREATION OF ONLINE PROPERTY CARD EXPLANATION AND INFORMATION REQUEST FORM \* WEBSITE TAXPAYER RESOURCES UPDATE AND INSTRUCTIONS REVISED  
POLICY IMPLEMENTED - LETTERS TO PROPERTY OWNERS WITH ASSESSMENT CHANGES GREATER THAN \$20,000.

### JUNE 2019

BOARD OF ASSESSORS MEETINGS MOVED TO CITY AUDITORIUM, NOW TELEVISED ON GOV'T CHANNEL 16 WITH VERBATIM MINUTES, VIDEO AVAILABLE ON YOUTUBE. BOARD MEETING BINDERS & ONLINE EMAIL RESOURCE FOR BOARD OF ASSESSORS CREATED  
ADMINISTRATIVE STAFF BEGINS SCHEDULING OF ASSESSORS- INCREASED EFFICIENCY, LESS RETURN CALLS.  
APPOINTMENT OF NEW BOARD OF ASSESSOR BY MAYOR DONCHESS  
ASSESSING 101 PRESENTATION TO THE PUBLIC AND VIDEO RECORDING POSTED ON WEBSITE

### JULY 2019

LEGISLATION INTRODUCED FOR BONDING OF FULL MEASURE AND LIST REVALUATION  
UPGRADE TO ASSESSPRO 5 FROM ASSESSPRO CLASSIC BEGINS - ESTIMATED COMPLETION OCTOBER 2019

### AUGUST 2019

PURCHASED AND INSTALLED PROGRAM – “ARCHIVEPRO” FROM PATRIOT PROPERTIES. RESIDENTS CAN VIEW THE ASSESSING VERSION OF EACH PROPERTY CARD ONLINE FROM THE CITY WEBSITE.  
REQUEST FOR BONDING FOR FULL MEASURE AND LIST/REVALUATION IS APPROVED BY BOA  
UPDATED PROCEDURE MANUALS FOR REVIEW – ESTIMATED COMPLETION LATE AUGUST