



CITY OF NASHUA ASSESSING DEPARTMENT QUARTERLY MONITOR

October 25, 2021

Volume 20

Mailing Address:
PO Box 2019
Nashua, NH 03061

Phone: 603-589-3040
Fax: 603-589-3079

Email: Assesshelp@nashuanh.gov

Website: <https://www.nashuanh.gov/150/Assessing-Department>

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

IMPORTANT DATES

Abatement Applications

The abatement application (property assessment appeal) begins after receipt of the December tax bill. The application deadline is March 1, 2022.

The applications forms are available at <https://www.nashuanh.gov/1260/Forms---or> by visiting the Assessing Office during regular business hours.

2022 REVALUATION STATUS

The City has lifted the suspension of Interior Inspections and Vision Government Solutions will send a letter to the property owner of properties having received an exterior inspection during this period requesting that the property owner call to arrange for an interior inspection. Letters will be sent by Ward starting with Ward 1 in July this process will continue into early 2022. Ward 3 letters will be mailed in early December, with Wards 4, 5, and 6 being mailed in late December.

The data collectors will carry photo identification from Vision, and a letter from the Assessor's Office. If you have questions as to the identity of a data collector, call the City of Nashua Assessor's Office (603) 589-3040 for further confirmation. Each data collector has personal and vehicle information registered with the Nashua Police Department. It is always recommended that homeowners request identification before granting anyone permission to enter their home.

ABATEMENT APPLICATION STATUS

The Assessing Office received 187 abatement applications for Tax Year 2020, with 87 being residential applications. All applications have been processed, with 124 abatements approved, 10 denied, and 53 deemed denied (no action taken by July 1 deadline). Many of the deemed denied have since been settled.

BOARD OF ASSESSORS MEETINGS

The Board of Assessors meetings are held the first and third Thursday of each month at 9:00 am in the third floor auditorium in City Hall. The next several meetings are scheduled for November 4th and 18th, December 2nd and 16th, January 6th and 20th.

NOTE – THE ASSESSING DEPARTMENT NEWSLETTER HAS SWITCHED TO A QUARTERLY PUBLICATION UNTIL FURTHER NOTICE.

MUNICIPAL TASKS FOR OCTOBER - DECEMBER

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 OPEN PROPERTY TAX APPEALS.

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**



Project Status Report
From June Perry
City of Nashua NH
Date: October 25, 2021

CODE	TASK
100	Bonding, Office Set-up, Project Set-up, Public Relations
200	Data Collection, Data Mailers, Building Permits, Sales Inspections, Quality Control and Data Entry
300	Residential Valuation
400	Commercial/Industrial Valuation
500	Residential Field Review, Data Entry
600	Commercial/Industrial Field review, Income Production, Reconcile Cost and Income
700	Digital Imaging, Documentation
900/ 1000	Project Finalization, Change Notices, Special Land Pricing, Client Meetings, Support of Values, Goodwill

Task 100/200

- Bonding is complete. GIS maps have been provided. Building permits are being completed by the City through April 1, 2020. Vision is responsible for building permits though April 1, 2022.
- Public Relations will be on going throughout the project, with on-going sample press releases provided, and meetings available upon request.
- Updates will be provided throughout the project.
- The initial startup meeting with the Board and DRA was March 2, 2020 at City Hall.
- An update to the Board was held on June 4th, September 18th, 2020, December 17th, 2020 and March 18th, 2021, June 3rd, 2021, October 7th, 2021.

- Project commenced March 3rd, 2020.
- Data Collection guidelines have been completed. Lister’s information has been completed and the police department has been informed of all aspects of the data collection phase of the revaluation.
- Data entry will be ongoing throughout the project, commencing after June 2020.
- Usernames and passwords have been assigned, and will have people associated with them do the data entry.
- Daily communication with the Assessor’s office is on-going concerning the progress of the data collection as well as any issues to be addressed.
- Rick Kulp is the onsite Projects Staff Appraiser.

- Ward 1-9 Property record cards have been printed.
- Images are being taken and will coincide with production numbers. Images are also being captured to the live database. Data entry is on-going.
- **The database is live in Nashua NH**

- Data collection
 - Ward 1 count 3,869
 - Ward 2 count 3,478
 - Ward 3 count 2,845
 - Ward 4 count 2,287
 - Ward 5 count 4,480
 - Ward 6 count 3,035
 - Ward 7 count 3,027
 - Ward 8 count 2,764
 - Ward 9 count 3,521

The following is the measure and listing numbers accountable as of October 16, 2021

Total Residential Improved Parcel Count	25,605
Measures	24,218
Total Interior Inspections	1643
Refusals to Date - Partial/Full	7/285
 Total Measures with refusal	 24,503
 Total Percent Complete Measured	 95 %



Total Commercial/Industrial/Exempt Improved Parcel Count	1,964
Total Measures	1794
Total Interior Inspections	0
Entry Rate	0%
Total Percent Complete Measured 91%	
Refusals to Date	3

The callback letter has been approved.
Ward 1 residential class mailed 6/30/2021
Ward 2 residential class mailed 8/13/2021 Appointments ongoing
Ward 3 residential class mailing scheduled for December appointments

Task 300/400

- Residential valuation is scheduled to commence in 2022.
- Preliminary analysis in 2022
- Income and Expense forms are being sent out by the Assessor's office.

Task 500/600

- Field review is scheduled to be completed in 2022.

Task 900

- **The following timetable is for the hearing phase of the job through the project's completion.**
- Impact notice mailing no later than July 2022.
- Appointments taken for hearings scheduled for July/August 2022.
- Hearings scheduled for July/August 2022.
- Second Impact Notices mailed by August 2022.
- Project Completed by September 1, 2022.

If you should have any questions, please do not hesitate to call.

Sincerely,

June Perry
Project Manager
508-351-3634