The City of Nashua

Administrative Services Division

Assessing Department

Date: May 16, 2022

To: Anne M. Stelmach, Clerk
NH Board of Tax & Land Appeals

From: Kim Kleiner, Director of Administrative Services, City of Nashua
June Perry, Project Manager, Vision Government Solutions

Cc: Mayor Jim Donchess
Board of Aldermen
Board of Assessors
Sam Greene, NH Department of Revenue Administration

Subject: City of Nashua Revaluation Status Report

Enclosed is the quarterly update on the Nashua 2020-2022 Full Measure & List Revaluation.

Chief Assessor Rick Vincent retired on April 22, 2022.
Kim Kleiner met with NH DRA on April 14, 2022 to inform of Chief Assessors retirement.

Provided for your review are the following documents:

I. Vision Project Status Reports

   A. Vision Bi-Weekly Status Updates
   B. Vision Quarterly Update to the Board of Assessors – March 17, 2022
      https://www.youtube.com/watch?v=-8ylr7wAcD0

II. Public Relations

   A. Full Revaluation Updates - City Website – www.nashuanh.gov
   B. Assessing Quarterly Monitor Newsletter – May 2022

For more information:

June Perry  Kim Kleiner
Project Manager  Director of Administrative Services
Vision Government Solutions  City of Nashua
JPerry@vgsi.com  kleinerk@nashuanh.gov
508-351-3634  603-589-3025

229 Main Street • Nashua, New Hampshire 03060 • Phone (603) 589-3040 •
IMPORTANCE DATES

Board of Assessors Meetings

May 19th
Regular Meeting
9:00 – 11:00 am

June 2nd
Regular Meeting
9:00 – 11:00 am

June 30th
Regular Meeting
9:00 – 11:00 am

Agendas and minutes of past meetings can be found here:
https://www.nashuanh.gov/AgendaCenter/Board-of-Assessors-6

To contact the Assessing Department please email:
assesshelp@nashuanh.gov and inquiries will be responded to accordingly.

Equalized Ratio for 2021

Equalization is the process by which the New Hampshire Department of Revenue Administration makes adjustments to each municipality’s locally assessed values to calculate the estimated 100% market value of the municipality.

The DRA receives information for all sales that occur in the State between October 1 and September 30 from the 10 county registries and provides the sales to the municipalities’ for qualification.

Assessors verify information surrounding the purchase, as this helps to determine if the sale is an arms-length transaction and to assess the true current market value of the property.

Common Terms

“Equalized Assessed Valuation” means the estimated true and market value of all taxable property in a municipality.

“Equalization ratio” means the ratio used by the Department of Revenue Administration to calculate a municipality’s equalized valuation.

The NH Department of Revenue has determined a median ratio for the land, buildings and manufactured housing in Nashua for Tax Year 2021 to be 71.9%. The median ratio is the generally preferred measure for assessment equity and the monitoring of appraisal performance.

The median ratio should be the ratio used to modify the market value of properties under review for abatement to adjust them in accordance with the overall ratio of all properties in Nashua.
2022 FULL MEASURE & LIST REVALUATION

The Revaluation project is in the final phase of the data collection. Vision Government Solutions is currently continuing interior callback appointments. We expect to be completed with both residential and commercial appointments by the end of June 2022. Data entry and the capturing of new images to the CAMA system continues. The Commercial Industrial Exempt field review has been completed these field cards are currently being data entered. Upon completion of this task the Income and Expense forms will be entered, followed by the reconciliation of the commercial values.

The Valuation phase began next. The preliminary sales analysis was started in February. Testing was done in collaboration with the Assessor’s office. Once this was reviewed and accepted the analysis database was updated with the proposed new rates, and field review cards were printed thereafter. The testing and analysis will be done again, and values will continue to be refined as we get more data entered in the CAMA system. Once finalized they will be presented to the Board of Assessors for review and acceptance.

The following is the measure and listing numbers accountable as of April 23, 2022

**Total Residential Improved Parcel Count** 25,605
**Measured Improved Parcel Count** 25,304
**Refusals to Date - Full** 301
**Total Measures with refusals** 25,605
**Total Percent Complete Measured** 100%
**Total Interior Inspections to date** 4294

**Total Commercial/Industrial/Exempt Improved Parcel Count** 1,964
**Total Measures** 1,961
**Refusals to Date- Full** 3
**Total Measured with refusals** 1,964
**Total Percent Complete Measured 100%**
**Interior Inspections to date** 261
**callback appointments** 89
**Total Interior to date** 350

THE ASSESSING "MONTHLY MONITOR":

We will be issuing updates quarterly to our residents in our Newsletter. To sign up please visit the Assessing page on the Nashua city website: www.nashuanh.gov/assessing.
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Data entry and the capturing of new images to the cama file continues.

The Commercial Industrial Exempt field review has been completed these field cards are currently being data entered. Upon completion of this task the Income and Expense forms will be entered, followed by the reconciliation of the commercial values.

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Task 100/200
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- An update to the Board was held on June 4th, September 18th, December 17th, 2020, and March 18th, June 3rd, October 7th, and (November 15, 2021 with council) December 16, 2021, March 17, 2022.
• 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.

• 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**

• Parcel Counts all classes of properties including vacants by Ward
  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
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  Ward 8 count 2,764
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Total Commercial/Industrial/Exempt Improved Parcel Count 1,964

Total Measures 1,961
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Interior Inspections to date 261
callback appointments 89
Total Interior to date 350

The callback letter has been approved.
Ward 1 residential class mailed 6/30/2021
Ward 2 residential class mailed 8/13/2021
Ward 3 residential class mailed 11/22/2021
Wards 4,5,6 residential class mailed 12/21/2021
Ward 7 residential class mailed 2/24/2022
Ward 8 residential class mailed 2/28/2022
Ward 9 residential class mailed 3/3/2022
Commercial, Industrial mailed 4/1/2022

Call back Appointments are on-going.

Task 300/400
February/March/April 2022
• Residential valuation is on-going.
• Residential Sales review is ongoing.
• Preliminary analysis is ongoing.
• Residential field review cards printed from Assessor’s office
• Cards received April 20, 2022,
• Field review to commence
• Income and Expense forms sent out by the Assessor’s office.
• Data entry on going

Task 500/600
• Field review is on-going
• Commercial, Industrial field review - complete
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*
## Project Status Report

**From June Perry**  
City of Nashua NH  
**Date:** April 23, 2022

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*508-351-3634*
Project Status Report  
From June Perry  
City of Nashua NH  
Date: April 7, 2022

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Measured Improved Parcel Count 25,304

Refusals to Date - Full 301

Total Measures with refusals 25,605

Total Percent Complete Measured 100 %

Total Interior Inspections to date 3862
Total Commercial/Industrial/Exempt Improved Parcel Count 1,964

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Data collection for Building permits is on-going.

Task 300/400
February/March 2022
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Task 500/600
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- Commercial, Industrial field review scheduled for February/March 2022

Task 900
- The following timetable is for the hearing phase of the job through the project's completion.
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Project Status Report  
From June Perry  
City of Nashua NH  
Date: March 24, 2022

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  - 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
Project Status Report
From June Perry
City of Nashua NH
Date: March 9, 2022

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

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 ongoing 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, December 17th, 2020, and March 18th, June 3rd, October 7th, and (November 15, 2021 with council) December 16, 2021.

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.

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

Parcel Counts all classes of properties including vacants by Ward

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 March 5, 2022

<table>
<thead>
<tr>
<th>Description</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Residential Improved Parcel Count</td>
<td>25,605</td>
</tr>
<tr>
<td>Measured Improved Parcel Count</td>
<td>25,304</td>
</tr>
<tr>
<td>Refusals to Date - Full</td>
<td>301</td>
</tr>
<tr>
<td>Total Measures with refusals</td>
<td>25,605</td>
</tr>
<tr>
<td>Total Percent Complete Measured</td>
<td>100 %</td>
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<tr>
<td>Total Interior Inspections to date</td>
<td>3262</td>
</tr>
<tr>
<td>Total Commercial/Industrial/Exempt Improved Parcel Count</td>
<td>1,964</td>
</tr>
<tr>
<td>---------------------------------------------------------</td>
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</tr>
<tr>
<td>Total Measures</td>
<td>1,961</td>
</tr>
<tr>
<td>Refusals to Date- Full</td>
<td>3</td>
</tr>
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The callback letter has been approved.
Ward 1 residential class mailed 6/30/2021
Ward 2 residential class mailed 8/13/2021
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Wards 4,5,6 residential class mailed 12/21/2021 for January-March appointments
Ward 7 residential class mailed 2/24/2022
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Ward 9 residential class mailed 3/3/2022 for April-June appointments
Commercial, Industrial scheduled to be mailed in April for April/May appointments
Data collection for Building permits is on-going.

Task 300/400
February/March 2022
- Residential valuation is on-going.
- Residential Sales review is ongoing.
- Preliminary analysis is ongoing.
- Income and Expense forms are being sent out by the Assessor’s office.

Task 500/600
- Field review is scheduled for March-June
- Commercial, Industrial field review scheduled for February/March 2022

Task 900
- The following timetable is for the hearing phase of the job through the project’s completion.
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508-351-3634
Project Status Report
From June Perry
City of Nashua NH
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