



TOWN OF  
NEW LONDON, NEW HAMPSHIRE

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Memorandum

To: New London Selectboard

From: Kristen McAllister, Chief Assessor

Re: Charitable-Educational-Religious Exemptions

Date: October 10, 2024

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For tax year 2024, the Assessing Office is being audited by The New Hampshire Department of Revenue Administration, on our recording keeping of and qualifications For Credits & Exemptions, Current Use Records and all of the other standards approved by the Assessing Standards Board on April 14, 2023, I have attached a copy of those standards for your review. As such, we have performed a thorough review of the following Religious, Educational, and Charitable exemptions, all comply with State Statute.

Religious Exemptions RSA 72:23, III , A-9 form timely submitted- **I recommend no change to their exempt status.**

Elkins Chapel Society  
First Baptist Church  
Kearsarge Community Presbyterian Church  
Diocese of Manchester- Our Lady of Fatima  
St. Andrews Episcopal Church & Chapel

Educational Exemptions RSA 72:23, IV - Colby Sawyer College timely filed the A-9 Form and A-12 form -**I recommend no change to their exempt status.**

Charitable Exemptions RSA 72:23, V - The following entities have submitted their A-9 and A-12 forms timely and are in good standing with the Department of Justice as Charitable Organizations. **I recommend no change to their exempt status.**

Lake Sunapee Region VNA & Hospice  
New London Barn Playhouse  
The WFK Icehouse Foundation, Inc.  
New London Outing Club  
The New London Hospital Association  
Kearsarge Council on Aging  
Ausbon Sargent  
New London Historical Society

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G. William Helm, Jr. Chair

\_\_\_\_\_  
Date

\_\_\_\_\_  
Bebe Hammond Casey

\_\_\_\_\_  
Date

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Janet R. Kidder

\_\_\_\_\_  
Date

## 2023-2027 ASSESSMENT REVIEW STANDARDS

As Approved by the Assessing Standards Board (ASB) on April 14, 2023

A	B	C	D	E
Level and Uniformity of Assessments RSA 21-J:11-a. I. (a), (e)	Assessing Practices RSA 21-J:11-a. I. (b)	Exemptions and Tax Credits RSA 21-J:11-a. I. (c)	Data Accuracy RSA 21-J:11-a. I. (d)	USPAP RSA 21-J:14-b. I. (c)
ASB III. A. 1.	ASB III. B. 1. a., b.	ASB III. C. 1.	ASB III. D. 1.	ASB III E.
<p><b>*Median Ratio</b> 90% - 110% inclusive with 90% confidence level</p>	<p><b>*Access</b> All records of the municipality's assessor's office are maintained in accordance with applicable statutes and rules.</p> <ul style="list-style-type: none"> <li>• All public records made available in accordance with RSA 91-A.</li> <li>• All confidential records kept in non-public file and documents and copies of documents provided under RSA 72:34 I. and II. are returned to applicant after final disposition of the application.</li> </ul>	<p><b>*Periodic review by town RSA 72:33, VI.</b> <b>*At least 95% accuracy</b></p> <ul style="list-style-type: none"> <li>• Veteran's Tax Credit RSA 72:28</li> <li>• All Veterans' Tax Credit RSA 72:28-b</li> <li>• Tax Credit for Service-Connected Total</li> <li>• Disability RSA 72:35</li> <li>• Certain Disabled Veterans Exemption RSA 72:36-a</li> <li>• Blind Exemption RSA 72:37</li> <li>• Disabled Exemption RSA 72:37-b</li> <li>• Deaf Exemption RSA 72:38-b</li> <li>• Elderly Exemption RSA 72:39-a, b</li> </ul>	<p><b>*Material Errors</b> 90% of property record cards shall be free of material errors</p>	<p><b>*Verify USPAP Compliant Report</b> based on the most recent edition of USPAP shall be submitted to DRA within 30 days of the submission of the DRA MS-1 Report.</p>
ASB III. A. 2.	ASB III. B. 2.	ASB III. C. 2.	ASB III. D. 2.	
<p><b>*Verify COD</b> (Coefficient of Dispersion) of median ratio not greater than 20 (without the use of a confidence interval)</p>	<p><b>*Annual List RSA 74:1</b> 90% of the sample shall reflect April 1 value and reflect construction done by April 1 and not after.</p>	<p><b>*Annual List RSA 72:23-c and RSA 74:2 Religious/Educational/Charitable</b> All records shall be annually reviewed and have on file a current and complete BTLA Form A-9, provided by the Board of Tax and Land Appeals.</p>	<p><b>*Data Elements</b> Verify the accuracy of data elements and report to the ASB</p>	
ASB III. A. 3. a.	ASB III. B. 3.	ASB III. C. 3.		
<p><b>*Median Ratio</b> With 90% confidence level for all three strata within 5% overall median point estimate</p> <ul style="list-style-type: none"> <li>• Improved residential</li> <li>• Improved non-residential</li> <li>• Unimproved property</li> </ul>	<p><b>*Have revised Inventory Program RSA 75:8</b></p>	<p><b>*Charitable Organizations RSA 72:23, VI.</b> All records shall be annually reviewed and have on file a current and complete BTLA Form A-12, provided by the Board of Tax and Land Appeals.</p>		
ASB III. A. 3. b.	ASB III. B. 4.			
<p><b>*Verify PRD</b> (Price Related Differential) shall be between .98 and 1.03 inclusive with a 90% confidence level</p>	<p><b>*Current Use RSA 79-A:5</b> 85% of the Sample shall have:</p> <ul style="list-style-type: none"> <li>• Timely filed:                             <ul style="list-style-type: none"> <li>• Form A-10 or appropriate recording</li> <li>• Form CU-12 or stewardship plan</li> </ul> </li> <li>• Valued per Cub 304 and Cub 305</li> <li>• Land Use Change Tax and documentation</li> </ul>			
	ASB III. B. 5.			
	<p><b>*Appraisal Contracts to DRA RSA 21-J:11</b></p> <ul style="list-style-type: none"> <li>• Contracts submitted prior to start of work</li> <li>• Include names and level of certification of all personnel</li> <li>• Include proof of insurance or indemnification</li> </ul>			

\*RSA 21:3 XXVI. Review and report each municipality's assessments once within every 5 years pursuant to RSA 21-J:11-a. Changes made to the standards by the ASB are effective for the following 5-year cycle. The current standards were adopted on April 14, 2023, and are effective through the 2027 review year.