

ASSESSMENTS - WHO, HOW, AND WHY

All property, privately owned, located in New Hampshire is valued for the purpose assessing taxes, RSA 75.

Reassessments, required by the NH State Constitution, are conducted every 5 years. Adjustments are made annually based on sale prices of real estate compared to previous sale's values in each locality.

It is required by law that all property anywhere in the State be measured using identical standards of measurement. See RSA 21-J:9

Property is assessed at the local level based on a computation including but not limited to the initial sale price of the property, square footage, frontage(s), amenities, replacement cost of the building and the value of comparable properties. All of these complicated procedures are found in NH DRA Administrative Rule 600.

Many communities employ an assessor or hire an assessing firm.

Often a professional assessing firm will reassess an entire community on a schedule of completion of from one to the five year required cycle. Many place the entire assessment, which is found on an assessment card for each property on-line.

You are entitled, by law, to see the assessment card on your property and any and all other properties in your town.

This is the most important part of your assessment – the property appraisal card! Start a binder containing everything in the property assessment file in your town hall. Without your assessment card you have no idea how your property is assessed or if it is correct.

Should you find an error on your card you may correct it with the Selectmen or municipal assessor if you have one.

If you are denied at the local level you may appeal under RSA 76:16 to the Board of Tax and Land Appeals established under RSA 71:B1, or by going to court. So you need to be prepared and have all your information.

Coalition of New Hampshire Taxpayers
8 North Main Street
Concord, NH 03301
www.cnht.org