

**Town of Tilton**  
257 Main Street  
Tilton, NH 03276  
603.286.4521 Town Hall  
603.286.3519 Fax  
www.tiltonnh.org



**Board of Selectmen**  
Patricia Consentino  
Katherine Dawson  
Peter Fogg  
Joseph Jesseman  
Jonathan Scanlon

**TOWN OF TILTON, NH**  
**REQUEST FOR PROPOSAL**

**GENERAL ASSESSING SERVICES AND CYCLICAL DATA VERIFICATION**  
**ANNUAL AGREEMENT WITH MULTI-YEAR OPTION**  
**(A SEPARATE CONTRACT WILL BE REQUIRED FOR**  
**THE CYCLICAL REVALUATION)**  
**2017 TAX YEAR**

The Board of Selectmen seeks to retain a professional assessing service contractor (Contractor) to perform the duties and functions of municipal Contractor in accordance with the standards set forth in the laws of the State of New Hampshire and Administrative Rules adopted by the Department of Revenue Administration (DRA and the Assessing Standards Board (ASB). This Request for Proposal is for general assessing services and cyclical data verification on an annual basis with a multi-year option. A separate contract will be required for the cyclical revaluation.

The Town's last full (town-wide) revaluation was completed in 2005. Since then the Town has completed cyclical revaluations for the 2009 and 2014 tax years. The next scheduled update is tax year 2019. The Town uses software provided by Avitar Associates of New England, Inc. for both assessing and tax billing and will continue to use this software in the future.

**SCOPE OF WORK**

**General Assessing Duties (to be billed separately from Data Verification Duties):**

- Provide regularly scheduled monthly office hours (one day per month) to be available to meet with property owners, department heads and Selectmen regarding any assessment matters, procedures and valuations.
- Adequately manage and update the CAMA software in use.
- Process exemptions and tax credits, current use management, timber and gravel yield taxes and other statutory assessing obligations for the Boards' approval.
- Perform field inspections to collect data for all new construction and properties with active building permits and photograph the property for entry into the CAMA system.
- Perform field inspections on all properties which have transferred during the year and verify the circumstances surrounding all sales and photograph the properties for entry into the CAMA system.

- Reassess and generate values for new parcels created from subdivisions, boundary line adjustments, lot mergers, map/deed corrections, etc. which occurred prior to the April 1<sup>st</sup> tax year.
- Assess all utilities and provide defense of values. Designate the employee who will be performing the utility assessing for the Contractor.
- Review all abatement requests which should also include a field review, and prepare a written recommendation to the Board of Selectmen prior to June 15.
- Develop correspondence to be sent to the applicant with the decision. The Town will be responsible for mailing the decision at the Town's expense.
- Complete the BTLA appeal forms within 30 days of the filing. Town will be responsible for mailing.
- Assist the Town's legal counsel in all appeals filed with the Superior Court.
- Represent the Town and its best interests in all tax abatements and tax appeals.
- Meet and work with state monitors to ensure the Town is meeting all certification requirements and to maintain a good working relationship.
- Perform sales analyses and advise Selectmen of significant changes in the market and advise appropriate actions, i.e. statistical update needed for a certain classification or property or properties.
- Audit and finalize the MS1 form for presentation to the Selectmen.
- Complete the NHDRA equalization report for presentation to the Selectmen. Upon approval, submit to NHDRA.

**Yearly Data Verification Duties (To be billed separately from General Assessing Duties):**

- Measure and list all properties (both taxable and non taxable) identified for the cyclical inspection process and attempt entry to all properties where an adult is present at the time of arrival.
- Coordinate field visits for annual pickups with annual data verification parcels so as to limit the number of visits to the property, if at all possible. Any and all corrections shall be made to the existing assessment record and said procedure shall be considered a part of the yearly maintenance (pickups) process.
- Where entry to buildings is not possible or permitted upon arrival, letters requesting appointments shall be developed and mailed to request appointments for interior inspections at the Contractor's expense.
- A list of all parcels that need "call-back" appointments will be provided to the Town.
- Conduct all scheduled "call-back" appointments to verify all interior data.
- Conduct field review of all the properties visited during the year(s) to ensure consistent application of appraisal procedures including quality grading, physical, functional and economic factors as well as topographic and other liabilities to land assessments so that all properties reflect valuations proportionate to the Town as a whole and that appraisal calls are consistently applied.
- Meet with the property owners wishing to discuss their valuations.
- Produce necessary reports to the Selectmen as required

**Town responsibilities:**

- Provide an office space with desks, lockable file cabinet, tables, chairs, telephone, and access to

a computer with links to the CAMA system, photocopier and a key to the building at no cost to the Contractor.

- Assign office staff to aid the Contractor with their duties.
- Schedule monthly appointments for the Contractor.
- Respond to property owners request for applications for exemptions, current use, abatements, and intents to cut.
- Assist property owners to interpret assessment facts as contained on individual property assessment cards, if unsure, forward to or advise the Contractor of all said requests or schedule an appointment for the Contractor's next visit.
- Assist the Contractor with efficient administrative assessment tasks which may include typing, recording keeping, filing, appointment scheduling.

**Other:**

- The relationship between the Contractor and the municipality shall be that of an independent contractor.
- The Contractor will provide all services, support, personnel, labor, personal materials and equipment to perform the services in an accurate and professional manner.
- The Contractor will keep the Town Administrator informed of all work, schedules and completion dates.
- The Contractor will provide the Town and NHDRA with a copy of a certificate of insurance and upon signing of the contract with limits of coverage's acceptable to the Town and shall list the Town as additional insured. The Town will be notified within fifteen (15) days in the event of loss or change in coverage or conditions or amounts of coverage.
- The Contractor will provide a performance bond for the valuation update at the discretion of the Board.

**RFP SUBMISSION REQUIREMENTS FOR THE 2017 TAX YEAR:**

To assist you in your submission, attached for your use is a Parcel Count Report which includes values for the 2016 tax year and a Summary of Inventory Valuation Comparison Tax Years 2015 and 2016.

Please include the following with your Proposal:

- A statement confirming full understanding of the Project as proposed in the Scope of Work and Contract Requirements.
- Names and qualifications/NHDRA certifications of employees performing the services for the Contractor.
- Name and telephone numbers for at least three (3) municipal references.
- A Draft 2019 Valuation Update Agreement of all properties to ensure compliance with the 2019 DRA Certification to include the following:
  - Sales Verification
  - Sales Analysis
  - Development of New Cost Tables (Land & Buildings)
  - Testing of New Cost Tables
  - Recalculation of All Values
  - Parcel by Parcel Field Review
  - Notice of New Values
  - Preliminary values posted on our website (for 30 days)

Informal Hearings  
 Review after Hearings  
 All Data Processing  
 Final Sales Analysis & New Values  
 Printing of Final Cards  
 Utility Valuations  
*A USPAP/ASB Compliant Manual*  
 Written Responses to Board of Selectmen on all abatement requests

- Cost Summary: Be sure to list any costs that are outside of the regular monthly contract amounts.

	<b>2017</b>	<b>2018</b>	<b>2019</b>
General Contract Assessing			
Data Verification			
Update Contract in 2019			
<b>Total Yearly Cost</b>			
<b>Monthly Bill</b>			

Note: Data verification for 2016 has been completed 1,898 records/3 years (2016-2018) = 633 parcels to be visited annually in block formation.

Contact Joyce Fulweiler, Town Administrator if you have any questions regarding this proposal. Telephone 603-286-4521 x 101; email [townadmin@tiltonnh.org](mailto:townadmin@tiltonnh.org)

The deadline for submission is **Wednesday, December 7, 2016.**

It is the intention of the Town to enter into a contract for the 2017 Tax Year as soon as it is practicable.

The Town reserves the right to reject any, any part of, or all proposals; to waive informalities and technicalities; and to accept the proposal that the Town deems to be in its best interest. Proposal price should be a major consideration, but lowest dollar cost proposal should not be the sole criteria to be considered.

**TILTON, NH Parcel Count**

	# of Parcels	Value
<b>RESIDENTIAL LAND ONLY (not including current use):</b>	<b>305</b>	<b>\$ 15,705,400</b>
<b>RESIDENTIAL LAND ONLY WITH CURRENT USE:</b>	<b>84</b>	<b>\$ 1,210,910</b>
<b>RESIDENTIAL LAND &amp; BUILDING (not including current use):</b>	<b>952</b>	<b>\$ 169,707,200</b>
Median: \$ 158,850		
<b>RESIDENTIAL LAND &amp; BUILDING WITH CURRENT USE:</b>	<b>54</b>	<b>\$ 11,512,934</b>
<b>MANUFACTURED HOUSING ON OWN LAND:</b>	<b>15</b>	<b>\$ 1,301,800</b>
<b>MANUFACTURED HOUSING ON LAND OF ANOTHER:</b>	<b>335</b>	<b>\$ 14,387,700</b>
<b>RESIDENTIAL CONDOMINIUMS:</b>	<b>Included in Residential Buildings</b>	
<b>DUPLEX &amp; MULTI-FAMILY:</b>	<b>103</b>	<b>\$ 20,882,483</b>
<b>COMMERCIAL/INDUST. LAND ONLY (not including current use):</b>	<b>44</b>	<b>\$ 7,906,700</b>
<b>COMMERCIAL/INDUST. LAND &amp; BUILDING (not including current use):</b>	<b>186</b>	<b>\$ 242,042,700</b>
<b>COMMERCIAL/INDUST. WITH CURRENT USE:</b>	<b>4</b>	<b>\$ 2,031,853</b>
<b>UTILITY:</b>	<b>6</b>	<b>\$ 27,331,600</b>
<b>TOTAL TAXABLE:</b>	<b>2088</b>	<b>\$ 514,021,280</b>
<b>TOTAL EXEMPT/NONTAXABLE:</b>	<b>117</b>	<b>\$ 49,558,500</b>
<b>TOTAL NUMBER OF PARCELS:</b>	<b>2205</b>	
<b>(TOTAL NUMBER OF CARDS):</b>	<b>2352</b>	
<b>PROPERTIES WITH VIEWS (included above):</b>	<b>73</b>	
<b>PROPERTIES WITH WATER FRONTAGE (included above):</b>	<b>251</b>	
<b>DRA CERTIFICATION YEAR:</b>	<b>2014</b>	
<b>LARGEST PROPERTIES</b>		

The following parcels represent at least 10% of the total taxable assessed value  
or have an assessed value of at least \$25 million.

<u>Map Lot Sub</u>	<u>Owner</u>	<u>Assessed Value</u>
000R20 000003 000000	COROC/LAKES REGION LLC	\$ 34,834,600

**TOWN OF TILTON, NH**  
**SUMMARY OF INVENTORY VALUATION**  
**MS1 Comparison 2015 to 2016**

<b>TAX CREDITS SUMMARY</b>							
	<b>Amount</b>	<b>Number</b>	<b>Amount</b>		<b>Number</b>	<b>Amount</b>	<b>Change</b>
Optional Veterans' Tax Credit	500	182	\$91,000		172	\$86,000	(\$5,000)
Surviving Spouse	700	0	\$0		0	\$0	\$0
Service Connected Disability	2,000	6	\$12,000		6	\$12,000	\$0
<b>TOTAL WAR SERVICE CREDITS</b>		<b>188</b>	<b>\$103,000</b>		<b>178</b>	<b>\$98,000</b>	<b>(\$5,000)</b>
<b>ELDERLY EXEMPTION REPORT</b>							
	<b>Amount</b>	<b>Number</b>	<b>Total</b>		<b>Number</b>	<b>Total</b>	
Age 65-74	\$50,000	14	\$456,800		13	\$427,100	(\$29,700)
75-79	\$80,000	11	\$670,700		10	\$640,800	(\$29,900)
80 +	\$125,000	21	\$1,823,300		22	\$1,822,700	(\$600)
<b>TOTAL ELDERLY EXEMPTION</b>		<b>46</b>	<b>\$2,950,800</b>		<b>45</b>	<b>\$2,890,600</b>	<b>(\$60,200)</b>
<b>Disabled &amp; Elderly Exemption</b>							
		<b>Income Limit</b>	<b>Asset Limit</b>				
	Single	\$26,000	\$70,000				
	Married	\$34,000	\$70,000				
<b>CURRENT USE REPORT</b>							
		<b>Acres</b>			<b>Acres</b>		
Farm Land		513.14	\$187,089		513.14	\$179,199	(\$7,890)
Forest Land		2,048.45	\$113,892		2,056.64	\$121,761	\$7,869
Forest Land with Stewardship		571.84	\$17,482		571.84	\$18,632	\$1,150
Unproductive Land		9.92	\$149		9.92	\$158	\$9
Wetland		150.72	\$2,658		150.64	\$2,832	\$174
<b>TOTAL LAND IN CURRENT USE</b>		<b>3,294.07</b>	<b>\$321,270</b>		<b>3,302.18</b>	<b>\$322,582</b>	<b>\$1,312</b>
Receiving 20% Recreational Adjustment (Acres)		797.96			797.88		
Total Number of Owners in Current Use		93			93		
Total Number of Parcels in Current Use		146			146		
<b>LAND USE CHANGE TAX (100% to Conservation Fund)</b>							
Gross Monies Received (Calendar Year 2015)			\$7,025			\$0.00	(\$7,025)
<b>DISCRETIONARY EASEMENTS</b>							
Discretionary Easements	Golf Course	137.63	\$411,238		137.63	\$393,898	(\$17,340)

**TOWN OF TILTON, NH**  
**SUMMARY OF INVENTORY VALUATION**  
**MS1 Comparison 2015 to 2016**

		<b>Number</b>	<b>Assessed</b>		<b>Number</b>	<b>Assessed</b>	<b>Value</b>
<b>LAND &amp; BUILDINGS</b>		<b>Of Acres</b>	<b>Valuation</b>		<b>Of Acres</b>	<b>Valuation</b>	<b>Change</b>
<b>Land</b>							
Current Use		3,294.07	\$321,270		3,302.18	\$322,582	\$1,312
Discretionary Easement		137.63	\$411,238		137.63	\$393,898	(\$17,340)
Residential Land		1,838.48	\$66,793,900		1,841.98	\$67,427,300	\$633,400
Commercial/Industrial Land		916.07	\$76,407,000		946.25	\$77,566,900	\$1,159,900
<b>Total of Taxable Land</b>		<b>6,186.25</b>	<b>\$143,933,408</b>		<b>6,228.04</b>	<b>\$145,710,680</b>	<b>\$1,777,272</b>
	\$6,782,200	503.08		\$5,812,000	477.16		
<b>Buildings</b>							
Residential			\$150,799,500			\$147,542,100	(\$3,257,400)
Manufactured Housing			\$14,121,000			\$14,944,200	\$823,200
Commercial/Industrial			\$171,238,200			\$173,544,500	\$2,306,300
<b>Total of Taxable Buildings</b>			<b>\$336,158,700</b>			<b>\$336,030,800</b>	<b>(\$127,900)</b>
Tax Exempt & Non-Taxable Bldgs.	\$46,215,900			\$47,191,300			
<b>PUBLIC UTILITIES</b>			<b>\$27,281,400</b>			<b>\$27,281,400</b>	<b>\$0</b>
<b>VALUATION BEFORE EXEMPTIONS</b>		<b>Amount</b>	<b>Number</b>	<b>\$507,373,508</b>	<b>Number</b>	<b>\$509,022,880</b>	<b>\$1,649,372</b>
Certain Disabled Veterans		0	\$0		0	\$0	\$0
Improvements to Assist Disabled Veterans		0	\$0		0	\$0	\$0
School Dining/Dormitory/Kitchen Exemptions		1	\$150,000		1	\$150,000	\$0
<b>MODIFIED ASSESSED VALUATION</b>		<b>Amount</b>	<b>Number</b>	<b>\$507,223,508</b>	<b>Number</b>	<b>\$508,872,880</b>	<b>\$1,649,372</b>
Blind Exemptions (RSA 72:37)	\$45,000	1	\$20,300		1	\$20,300	\$0
Elderly Exemptions (RSA 72:339 a & b)		46	\$2,950,800		45	\$2,890,600	(\$60,200)
Disabled Exemptions (RSA 72:37 b)	\$50,000	10	\$338,200		10	\$359,600	\$21,400
<b>TOTAL EXEMPTIONS</b>			<b>\$3,309,300</b>			<b>\$3,270,500</b>	<b>(\$38,800)</b>
<b>NET VALUATION FOR MUNICIPAL, COUNTY &amp; LOCAL EDUCATION TAX</b>			<b>\$503,914,208</b>			<b>\$505,602,380</b>	<b>\$1,688,172</b>
<b>Less Public Utilities</b>			\$27,281,400			\$27,281,400	\$0
<b>NET VALUATION WITHOUT UTILITIES FOR STATE EDUCATION TAX</b>			<b>\$476,632,808</b>			<b>\$478,320,980</b>	<b>\$1,688,172</b>
<b>UTILITY SUMMARY</b>							
Eversource (PSNH)	Electric		\$12,085,500			\$12,085,500	\$0
HDI Associates (former Algonquin Power)	Water		\$3,746,100			\$3,746,100	\$0
Liberty Utilities (former Energy North)	Natural Gas		\$10,884,200			\$10,884,200	\$0
Pennichuck East Utility Inc.	Water		\$565,600			\$565,600	\$0
<b>TOTAL OF ALL UTILITIES</b>			<b>\$27,281,400</b>			<b>\$27,281,400</b>	<b>\$0</b>