

Town of Enfield, NH

2019 Revaluation

Background

The Town has used Vision Appraisal assessment software since 1987. While this software, Vision 6.5, worked very effectively, late in 2017 the Town was informed that Vision Appraisal was making changes to its programs and would no longer support the software the Town of Enfield has been using for 30 years. The new upgraded Vision Appraisal software was going to cost the Town of Enfield an additional \$20,000 with no guarantee of its reliability. At that time, our assessor, Norm Bernaiche reviewed all available platforms and recommended switching to assessing software developed by Avitar Associates of Chichester, NH. This provided immediate and substantial monetary savings to the Town. The Town will continue to save with lower annual support costs.

In 2018, the new Avitar appraisal software was installed and the data conversion from Vision to Avitar began. The systems were different and required our staff to transfer all the sketches (2,400 +/-) from Vision to Avitar. Along with the sketches, the assessors have been aligning the data from Vision to Avitar to meet the needs of Enfield. This included things like labeling what was different and aligning it closer to what we are used to; adjusting factors in the system where they were different; adjusting land factors that more closely aligned with our needs since the overall valuation model developed by the assessors has worked quite well for many years; and overall, just learning the new software system.

Happening Now

Most recently, the assessors have completed all the permit work, which is done on an annual basis. They are now moving on to the sales verification process which requires visits to properties sold over the last 2 years to verify the data on the property record card and the circumstances surrounding the sale as best they can. This will happen throughout the month of May. If the assessors recently completed a site visit to given property they may not need to re-measure, but may need simply to verify, with a visual inspection, that nothing appears to have changed.

From there the assessors will move onto the sales analysis phase where they adjust the assessment model to produce credible values based on the sales in the Town of Enfield. Please keep in mind that they are only using sales that have occurred in the Town of Enfield, except where the property type may require them to consider sales outside of the town boundaries. After that they apply the model factors and criteria to all the non-sale property in town to produce values that are effective for an assessment date of April 1, 2019.

Please note that the assessment practice relies on overall averages and does not target single sales so you might find your new assessment either a bit higher or lower than the sale price. The assessors have consistently said "one sale does not make a market".

The expectation is to perform a field review of all properties once the new values have been produced to make any specific adjustments needed to properties. Those adjustments might include an adjustment to the condition of the property, design/appeal adjustment or a land adjustment. Once completed the assessors will present the final values to the Selectboard for approval. Once approved, all taxpayers will

be notified of their new value and will have an opportunity to meet with the assessors to review those findings. The online mapping site will be updated and the results will be available there, along with many analysis reports to back up the assessment process. The intent is for the process to be fully transparent.

Lastly, the assessors are required to produce a State mandated USPAP (Uniform Standards of Professional Appraisal Practice) report which is reviewed and approved by the state.

If, after that, you still do not agree with your new assessment, you have the right to file an appeal after you receive your second issue tax bill in the fall of 2019. Any appeal must be filed by March 1, 2020 in order to comply with the law.

A review of existing statistics, as they relate to the different types of property in Enfield, including the last 2 years of sales, indicates lakefront property overall is performing better than non-lakefront property; this is nothing new. This has been happening since the 1980's as observed by the assessor who has been working with the Town since 1987. While average residential property is currently assessed at about 91% of its selling price, lakefront property is around 87% of its sale price. This means that during a general revaluation those properties will increase at a greater rate than others. The tax rate is expected to decrease with a larger assessed value overall. Please remember that the general revaluation every five years is not related to the yearly budgets of the various entities which make up the tax rate. This is a separate and distinct process performed for the purpose of fair and equitable taxation, not for increasing taxes.

The assessors working for the Town of Enfield are proud of the work they do and the consistency with valuation methodology and Town assessment staff. they are committed to delivering an excellent product and are vested in making sure that all taxpayers are treated fairly and given the time needed to understand the process.

If you have any questions about the 2019 revaluation, or other aspects of the property valuation process, please do not hesitate to contact Julie Huntly, Assessing Administrator, at 603-442-5406 or jahuntley@enfield.nh.us.