

## **Assessing Department 2021 Report**

**The Assessing Office** is responsible for ensuring equitable assessments, which distribute the Town's tax burden in accordance with New Hampshire statutes. Assessments are based on the fair market value of property, and are applied in a fair, equitable, and consistent manner. The Town of Farmington contracts Avitar Associates of Chichester, NH to provide assessing services, and administrative duties are performed by the assessing clerk who is a Town employee.

**In 2019**, a Town-Wide Statistical Update was completed, and all property values in the Town of Farmington were updated to current market values. All property owners were sent a preliminary notice of their new value in July and had the opportunity to make an appointment with the Assessor to discuss their assessment, either in person or by phone. If you would like more detailed information regarding the 2019 Revaluation, you can find it on the Assessing Department Page on the Town's Website, under "2019 Revaluation". The next Town-Wide Revaluation will be completed in 2024.

**Abatements:** If you disagree with your property's assessed value, you may file an Abatement Application after the final notice of tax (2<sup>nd</sup> bill in December) and prior to March 1<sup>st</sup>.

**Credits and Exemptions** are processed in the Assessing Department. The deadlines and basic criteria are as follows:

**Veteran's Credit:** Must meet applicable dates of service, have been honorably discharged & a NH resident for one year prior to application. Requires DD214. Application deadline: **April 15<sup>th</sup>**.

**Elderly Exemption:** Must be 65 years of age prior to April 1<sup>st</sup> & a NH resident for at least three years. Must meet income and asset limits. Single applicants cannot have more than \$30,000 in gross income; married applicants cannot have more than \$50,000 in gross income. Applicants may not have more than \$75,000 in assets. Application deadline: **April 15<sup>th</sup>**

**Other Exemptions:** The Town of Farmington also has an exemption for the Blind, as well as an exemption for Solar and Wood-heating systems. Contact the office for more information. New in 2019, the Town of Farmington voted at Town Meeting to increase the exemption for Solar Energy Systems to 100% of their assessed value. This exemption is not automatic – you must make an application to the Town prior to April 15<sup>th</sup> to receive this exemption.

**Current Use Program.** The NH Current Use Program went into effect in 1973. The Town of Farmington has over 250 properties enrolled in this program. Under Current Use, the land is assessed at its present use rather than its highest potential use, enabling

landowners to keep their open space lands undeveloped. When land comes out of Current Use, a penalty is imposed. At this time, 100% of the Current Use penalties collected go to the Conservation Commission. If you have any questions about the Current Use program, please contact this office. Application deadline: **April 15<sup>th</sup>**.

**Online Assessing Data.** One of the benefits of our assessing software is the ability to view assessing data online. The website can be accessed through the Town's website on the Assessing Department's page. Log in as an Anonymous User, click on the Town of Farmington, and you will be able to search property values in Town.

**Property record cards** can be viewed and printed from the public computer provided in the assessing department. I would also be happy to email a card to you or drop one in the mail if that is your preference. I would encourage every taxpayer to request a copy of their property record card to help us ensure that our information is accurate as it pertains to your property.

**Tax maps** are available here in the office, or can be viewed and printed from the Town's web site. We also have GIS online maps which can be accessed through our website on the Assessing Department's page.

**Contact Info for the Assessing Department.**

Office Hours: M,T,TH 8:30 – 5:00 pm  
Assessor is available by appointment only  
Phone: (603) 755-2789  
email: [kheon@farmington.nh.us](mailto:kheon@farmington.nh.us)

Respectfully submitted,

Kelly Heon  
Assessing Clerk

## SUMMARY INVENTORY OF VALUATION 2021

Residential (land & buildings)	\$ 451,066,900.00
Manufactured Housing	\$ 33,122,800.00
Commercial/Industrial (land & buildings)	\$ 75,371,800.00
Current Use Land (RSA 79-A)	\$ 960,140.00
Conservation Restriction Assessments (RSA 79-B)	\$ 16,514.00
Discretionary Easement (RSA 79-C)	\$ 282,388.00
Utilities	\$ 13,487,600.00

Valuation Before Exemptions	<b>\$ 574,308,142.00</b>
-----------------------------	--------------------------

EXEMPTIONS	AMT	TOTAL #	ASSESSED VALUE
Blind (RSA 72:37)	\$ 15,000.00	4	\$ 60,000.00
Elderly (RSA 72:39-a,b)	varies	105	\$ 9,597,500.00
Solar (RSA 72:62)	varies	52	\$ 881,100.00
Wood Heating System (RSA 72:70)	\$ 5,000.00	3	\$ 15,000.00

Total Exemptions	\$ 10,553,600.00
------------------	------------------

Net Valuation	<b>\$ 563,754,542.00</b>
Less TIF Retained Value	\$ 1,726,906.00
Net Valuation Adjusted to Remove TIF Retained Value	<b>\$ 562,027,636.00</b>
Less Utilities	\$ 13,487,600.00
Net Valuation without Utilities	<b>\$ 550,266,942.00</b>
Net Valuation w/out Utilities Adjusted to Remove TIF Re Value	<b>\$ 548,540,036.00</b>

VETERAN'S TAX CREDITS	AMT	TOTAL#	TOTAL TAX CREDIT
Standard Credit (RSA 72:28)	\$ 750.00	291	\$ 218,250.00
Service Disability (RSA 72:35)	\$ 2,000.00	36	\$ 72,000.00
Total Veteran's Credits			\$ 290,250.00

**2021 Tax Rate: \$ 23.37**

**2021 Equalization Ratio: TBD**  
**2020 Equalization Ratio: 90.0**