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March 4, 2021

Town of Temple
Zoning Board of Adjustment
423 Route 45, P O Box 191
Temple, NH 03084

Re: Temple NH Property Tax Assessments

Dear Members of the Board:

At the hearing on March 2, 2021 there were statements made concerning the Town of Temple property tax assessments. The valuation of real estate for property tax purposes does not take into consideration individual property circumstances. Reviewing tax cards generated for assessment purposes discloses that the assessors use standard table values without regard to individual circumstances of that particular property. Errors that are made by the assessor are corrected through a tax abatement process. Given the costs of obtaining an abatement and frequently the relatively low difference between what a correct assessment would be versus the assessment generated by the assessing firm, few property owners avail themselves of correcting the municipal assessment records. In addition, property tax records do not reflect values of property where land is in current use and part of the lot on which the residence or dwelling is located. Finally, unless between 1994 and 1996 there was a town-wide reassessment, then the assessed values in 1994 and 1996 would have remained the same. Uniform Standards of Professional Appraisal Practice define a mass appraisal to be the process of valuing a universe of properties as of a given date using standard methodology employing common data, allowing for statistical testing. (emphasis supplied.) Further, the Uniform Standards of Professional Appraisal Practice state that a mass appraisal prepared for ad valorem taxation does not apply to any other type of appraisal. Standard 6.

With respect to the review of Mr. Pernaw's traffic report, I do believe it is important for macro view to examine the special exception granted to the Pony Farm and its source for traffic along Webster Highway to the intersection of Route 101, as well as the pending request of Ms. Martin.

Very truly yours,
Fernald, Taft, Falby & Little
Professional Association

By: 
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