

Town of Milford

Docket No.: 17330-97RA

ORDER

In an order dated February 25, 1998 (AOrder@), the board ordered the Town of Milford (ATown@) to perform a reassessment in compliance with all applicable statutes and the Department of Revenue Administration=s (ADRA@) Part 600 rules effective for tax year 2000. RSA 71-B:17 provides that a board=s reassessment order remains in effect until such reassessment is completed to the satisfaction of the board. To that end, the Order and TAX 208.06 require the Town to file periodic reports with the board as to its progress during the reassessment and efforts to comply with the Order.

Both the January 22, 2001 letter from the Town to Mr. Stephan Hamilton, the board=s tax review appraiser, and the Town=s March 14, 2001 letter from William R. Drescher, Esq., Town counsel, to Paul M. Flynn of Cole-Layer Trumble Company raise serious questions as to whether the reassessment was done in compliance with the Town=s contract and the DRA=s Part 600 rules. Further, a preliminary report by Mr. Hamilton of today=s date (attached) analyzing the Milford sales that occurred within tax year 2000 raises questions as to whether those sales were

adequately analyzed and incorporated into the assessment models that were used in the 2000 reassessment.

Consequently, to make a preliminary determination as to whether the reassessment was done to the board's satisfaction and, if not, to explore what remedial actions might be appropriate, the board will hold a hearing on April 19, 2001, at 9:00 a.m. in the offices of the board located at Johnson Hall, Third Floor, 107 Pleasant Street, Concord, New Hampshire.

The board directs the following individuals be present at the hearing to provide testimony and evidence:

- 1) William R. Drescher, Esq., Town counsel, Town officers responsible for the assessment and the Town's assessor;
- 2) Paul M. Flynn, Senior Vice President, Cole-Layer Trumble Company, and other principals of Cole-Layer Trumble Company responsible for fulfilling its contractual obligations with the Town of Milford; and
- 3) DRA personnel knowledgeable of what monitoring and supervision of the reassessment occurred pursuant to RSA 21-J:11, II, and what reports may have been filed with the governing body on the progress and quality of the municipality's appraisal process.

If any of the above individuals are unable to attend the April 19, 2001 hearing, they shall notify the board within five days of the clerk's date on this order.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Chairman

Michele E. LeBrun, Member

Douglas S. Ricard, Member

Albert F. Shamash, Esq., Member

Certification

I hereby certify that copies of the within Order have this date been mailed, postage prepaid, to William R. Drescher, Esq., counsel for the Town; Chairman, Selectmen of Milford; Paul M. Flynn, Cole-Layer Trumble Company; and Guy Petell, Director of Property Appraisal, DRA.

Date: March 21, 2001

Lynn M. Wheeler, Clerk