

Town of Milford

Docket No.: 17330-97RA

ORDER

On February 25, 1998, the board ordered the Town of Milford (“Town”) to perform a reassessment in compliance with all applicable statutes and the department of revenue administration’s (“DRA”) REV 600 rules. RSA 71-B:17 provides that the board’s reassessment order remain in effect until such time as the board determines the reassessment is completed to its satisfaction. Part of the process of determining whether the reassessment has been satisfactorily performed is for the board’s RSA 71-B:14 staff review appraisers to perform a assessment-to-sales ratio analysis and report after the completion of the reassessment. See generally, TAX 208.06. On March 12, 2002, the board’s staff review appraisers filed their 32-page report (“Report”) and accompanying documentation outlining their analysis of the ordered reassessment. Copies of the Report were provided to the petitioner, the Town and other interested parties. While the Report concludes, “[t]he reassessment has attained market value, and the dispersion of ratios is generally found to be acceptable” (Report at 31), the Report also raised a number of other outstanding concerns as to the quality of the final product. Those concerns are summarized on pages 31 and 32 of the Report and are detailed in the body of the Report.

Consequently, before the board determines whether to remove its reassessment order, the board will hold a hearing to ascertain the Town's plans to address the concerns raised in the Report. The hearing is scheduled for June 5, 2002 at 9:00 p.m. in the offices of the board located at 107 Pleasant Street, Concord, New Hampshire. The board directs municipal assessing officials and representatives of the Town's contracting firm, Cole-Layer-Trumble Company ("CLT"), be present at the hearing to provide testimony as to the concerns raised in the report.

The board also requests DRA officials knowledgeable with its REV 600 rules be present to provide testimony as to whether CLT's manual of appraisal substantively complies with the REV 600 rules.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Chairman

Concurred, unavailable for signature

Michele E. LeBrun, Member

Douglas S. Ricard, Member

Albert F. Shamash, Esq., Member

Certification

Page 3
Milford Reassessment
Docket No.: 17330-97RA

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; Roy W. Tilsley, Esq., counsel for Cole-Layer-Trumble; Paul M. Flynn, Cole-Layer-Trumble Company; and Guy Petell, Director of Property Appraisal, DRA.

Date: May 6, 2002

Anne M. Bourque, Deputy Clerk

0006

Page 4
Milford Reassessment
Docket No.: 17330-97RA

May 10, 2002

William R. Drescher, Esq.
Drescher & Dokmo, P.A.
PO Box 7483
Milford, New Hampshire 03055

Re: Milford Reassessment
Docket No.: 17330-97RA

Dear Attorney Drescher:

This letter corrects a clerical error in the board's May 6, 2002 order scheduling a hearing in the above-noted appeal. The order stated "[t]he hearing is scheduled for June 5, 2002 at 9:00 p.m. . . ." Please be advised the time of the hearing is in fact 9:00 **a.m.**

If you have any questions, please contact our office at (603) 271-2578.

Very truly yours,

Anne M. Bourque, Deputy Clerk

AMB/cmw
cc.: Town of Milford
Guy Petell, DRA
Roy W. Tilsley, Esq.