

Town of Carroll

Docket No. 18097-00RA

ORDER

In an Order dated July 18, 2003, the board provided the Town an opportunity to respond to the concerns (specifically the high coefficient of dispersion and price-related differential) raised in the board's tax review appraiser's report of May 30, 2003 ("Final Report"). The Town, through its assessing contractor, Avitar Associates of New England, Inc., responded by letter dated August 11, 2003 (the "Response").

The Response notes the market variability that has occurred since the completion of the 2000 reassessment and argues the Final Report's statistical conclusions based on analyzing sales from April 1, 2001 to September 30, 2002 do not necessarily mean the 2000 reassessment was not satisfactorily performed.

While it is not necessary to address or agree with all the points raised in the Response, the board recognizes that inconsistent and variable markets in communities with heterogeneous property types such as Carroll can result in high statistical indications of assessment inequity. Such situations require ongoing monitoring of market data and periodic assessment updates as warranted. The legislature has also recognized the need to annually review assessments (RSA 75:8) and at least every five years value property anew. (N.H. CONST., Pt. 2, Art. 6; RSA 21-

J:11-a.) The Response states the Town considered, but chose not to implement, a statistical update in 2003, but rather decided to wait one more year in anticipation of a stabilizing market. The Response notes a plan is being developed for such an update in 2004 and the board finds this to be an appropriate response to the concerns raised in the Final Report.

Consequently, the board is satisfied that its order for a 2000 reassessment has been adequately complied with and pursuant to RSA 71-B:17 removes its order and closes the file.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

Douglas S. Ricard, Member

Albert F. Shamash, Esq., Member

Certification

I hereby certify that a copy of the foregoing Order has this date been mailed, postage prepaid, to: Chairman, Board of Selectmen, Town of Carroll, Post Office box 146, Twin Mountain, New Hampshire 03595; Gary Roberge, Avitar Associates of New England, Inc., Post Office Box 981, Epsom, New Hampshire 03234-0981; and Guy Petell, Manager, Bureau of Assessments, Department of Revenue Administration, 57 Regional Drive, Concord, New Hampshire.

Date: September 12, 2003

Anne M. Bourque, Deputy Clerk