

Board of Tax and Land Appeals

v.

Town of Carroll

Docket No.: 18097-00RA

ORDER

In an order dated July 24, 2000 (“Order”), the board ordered, pursuant to RSA 71-B:16, III, that the Town of Carroll (“Town”) perform a complete reassessment effective for the 2001 tax year. The Town has completed the reassessment, and in accordance with TAX 208.06(a)(2), the board’s tax review appraiser, Ms. Cynthia L. Brown, performed a subsequent sales analysis and report (“Report”) and filed it with the board on May 30, 2003, with a copy provided to the Town.

The Report indicates the reassessment generally obtained market value but also notes in its summary analysis grid on page 13, and in its conclusion on pages 15-16, that an assessment-to-sale study of all types of property immediately subsequent to the reassessment year indicates assessments in the sample reflect a high coefficient of dispersion (“COD”) of 21.81 and a price-related deferential (“PRD”) of 1.09. Also, the Report stratified the sales survey by various property types, two of which (residential

land sales and residential land and building sales) indicate significantly divergent median ratios and high CODs and PRDs.

RSA 71-B:17 and TAX 208.06(a) provide for the board to remove its Order if the reassessment has been performed to the board's satisfaction. The issues presented in the Report, and summarized in the previous paragraph, raise a concern as to whether the valuation models created at the time of the reassessment result in proportional assessments.

Therefore, the Town shall, within thirty (30) days of this order, file a response addressing the issues raised in the Report and outline any remedial action it might propose to address the assessment inequities highlighted in the Report's subsequent sales analysis. The board will review the Town's response and will either remove its Order, if it finds it satisfactory or, in accordance with TAX 208.06(a)(4), hold a hearing to determine what appropriate action may be necessary.

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 a copy of the foregoing order has been mailed this date, postage prepaid, to: Gary J. Roberge, Avitar Associates of New England, Inc., 150 Suncook Valley Highway, Chichester, New Hampshire 03258, representative for the Town of Carroll; Chairman, Board of Selectmen, Town of Carroll, Post Office Box 146, Twin Mountain, New Hampshire 03595; and Mr. Guy Petell, Manager, Bureau of Assessment, Department of Revenue Administration, 57 Regional Drive, Concord, New Hampshire 03301, Interested Party.

Date: 07/18/03

Anne M. Bourque, Deputy Clerk