

Department of Revenue Administration

v.

Town of Sandwich

Docket No.: 18357-00RA

ORDER

In accordance with the August 16, 2001 reassessment order (“Reassessment Order”) and TAX 208.06, generally, Ms. Cynthia L. Brown, one of the board’s RSA 71-B:14 review appraisers, filed an “Intermediate Report” on November 24, 2004 which reviewed the “reassessment for compliance with the department of revenue administration (“DRA”) 600 rules.” Intermediate Report at p. 1. This Intermediate Report, and the board’s review of it, is part of the board’s determination of whether the reassessment has been satisfactorily performed in accordance with the Reassessment Order and RSA 71-B:17. Additionally, as provided in TAX 208.06(a)(2), the board’s review appraisers will perform a subsequent sales analysis when enough time has elapsed “to determine whether a statistically acceptable reassessment was performed.”

The Intermediate Report notes the appraisal manual and the assessment-record cards are generally compliant with the DRA’s 600 rules. However, while Ms. Brown noted the sales survey summarized the base land values and adjustments that were applied to the assessment-

record cards, no analysis and supporting documentation of these base rates and adjustments was contained in the sales survey as discussed in Rev 603.15 generally.

The “Town” through its contract assessing firm, Avitar Associates of New England, Inc., shall, within 30 days of the clerk’s date on this order, respond to the lack of analysis and supporting documentation in the sales survey and any plans to ensure full compliance with the DRA’s 600 rules. The board will consider the response along with the review appraiser’s subsequent sales ratio study, when performed, to determine if the reassessment has been performed satisfactorily and in conformance with the Reassessment 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 a copy of the foregoing Order has this date been mailed, postage prepaid, to: Mark J. Bennett, Esq., State of New Hampshire, Department of Revenue Administration, 57 Regional Drive, Concord, New Hampshire 03302, counsel for the Petitioner; Chairman, Board of Selectmen, Town of Sandwich, Post Office Box 194, Center Sandwich, New Hampshire 03227; Avitar Associates of New England, Inc., Post Office Box 981, Epsom, New Hampshire 03234, Contracted Assessing Firm; Guy Petell, State of New Hampshire, Department of Revenue Administration, 57 Regional Drive, Concord, New Hampshire 03302; and House Committee Research, Attn: Nancy Levinus, Legislative Office Building, 4th Floor, Concord, New Hampshire 03301, Interested Parties.

Date: December 30, 2004

Anne M. Stelmach, Deputy Clerk