Department of Revenue Administration

v.

Town of Warner

Docket No.: 18359-00RA

ORDER

After receiving a petition from the Department of Revenue Administration ("DRA") pursuant to RSA 21-J:3, XXV, and holding a public hearing, the board on April 13, 2001 ordered the "Town" to perform a full reassessment effective for tax year 2003. The Town contracted with Earls Nieder Perkins, LLC ("ENP") to perform the reassessment and after its completion the board's review appraiser performed an assessment analysis to measure the effectiveness of the reassessment. The review appraiser, Ms. Cynthia L. Brown, filed her "Final Report" on July 5, 2005 and a supplement ("Supplement") on July 28, 2005.

Without reciting it in detail here, the Final Report summarized the results of ENP's ratio study, the DRA's 2003 and 2004 ratio studies and its own independent ratio study. All four ratio studies indicate reasonable overall coefficients of dispersion ("CODs") and, for the assessment year, a reasonable level of assessment. However, an area of concern (Final Report p. 12) is that land is being assessed at a significantly different level than other property types and has excessive variability as indicated by the high CODs and price-related differential ("PRD")

percentages. The Supplement reports that the Town has recognized the 2004 level of assessment no longer complies with the assessing standards board guidelines, and thus, to be compliant with RSA 75:8-a, the Town has contracted to perform a complete update effective for the 2005 tax year.

Based on the overall reasonable assessment equity that resulted from the 2003 reassessment and the Town's plans to perform a full update for 2005 which should address both the Town's current level of assessment and the high CODs and PRDs, the board finds its order for reassessment has been satisfactorily complied with, and thus, removes its order and closes this docket.

Rather than retaining jurisdiction over the 2005 update, the board encourages the DRA, through its RSA 21-J:3, XXVI assessment review and RSA 21-J:11 assessment monitoring responsibilities, to ensure that the 2005 assessment update results in acceptable assessments.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Paul B. Franklin, Chairman

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Michele E. LeBrun, Member

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Albert F. Shamash, Esq., Member

Certification

I hereby certify a copy of the foregoing Order has this date been mailed, postage prepaid, to: Mark Bennett, Esq., State of New Hampshire, Department of Revenue Administration, 57 Regional Drive, Concord, New Hampshire 03302, counsel for the DRA; Chairman, Board of Selectmen, Town of Warner, Post Office Box 265, Warner, New Hampshire 03278; Commerford Nieder Perkins, LLC, 556 Pembroke Street, Suite #1, Pembroke, New Hampshire 03275, Contract Assessing Firm; and Guy Petell, State of New Hampshire, Department of Revenue Administration, 57 Regional Drive, Concord, New Hampshire 03302, Interested Party.

Date: August 15, 2005

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Anne M. Stelmach, Clerk