

Department of Revenue Administration

v.

Town of Grafton

Docket No.: 18360-00RA

ORDER

After the 2003 reassessment ordered by the board resulted in unacceptable assessment equity indices (see June 27, 2005 Order), the board ordered an assessment update be performed for tax year 2006 in the “Town”. As provided by Tax 208.06(a)(2), after the assessment update was complete and sufficient sales had occurred, Ms. Cynthia L. Brown, the board’s senior review appraiser, investigated the thoroughness of the 2006 update and filed a report with her findings, including an assessment-to-sale ratio study of the sales that occurred subsequent to the 2006 update (the “Report”). The Report indicates the update essentially achieved market value assessments as indicated by the median level of assessment being 100%, but that the equity, as indicated by the coefficient dispersion (“COD”), of 20.59 was “borderline based on the ASB [Assessing Standards Board] guidelines” (see Report at 13).

After a thorough review of the Report, the board removes its reassessment order. While the assessment equity indices are not as ideal as the ASB guidelines and general assessment standards would desire, the update was reasonably documented in the assessment manual provided the Town by its contract assessor, Brett S. Purvis & Associates, Inc (“Purvis”) and the

Town has entered into a contract with Purvis to both annually maintain the assessments and on a three year basis remeasure and list 1/3 of the Town in preparation for a 2010 assessment update. The board is also mindful the Town is comprised of a heterogeneous mix of properties, and that there are relatively few sales from which to derive reliable assessment indices.

Until the next update in 2010, the board would encourage the Town, Purvis and the department of revenue administration through its RSA 21-J:11-a responsibilities to monitor the assessment equity and take any appropriate action, as RSA 75:8 requires, to maintain reasonable proportionality within the municipality. In particular, the Town should monitor the assessments of land-only and water influenced parcels as the Report indicates those strata may be at disparate levels of assessment from all other properties in the Town.

In summary, instead of maintaining jurisdiction over the Town's reassessment activities, the board concludes the Town has a reasonable plan and resources in place to ensure assessments are as equitable as possible. Consequently the board closes this docket.

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: Melinda E. Dupre, Esq., New Hampshire Department of Revenue Administration, PO Box 457, Concord, New Hampshire 03302, counsel for the Petitioner; Chairman, Board of Selectmen, Town of Grafton, PO Box 299, Grafton, New Hampshire 03240; Brett S. Purvis, Brett S. Purvis & Associates, Inc., 3 High Street, 2A PO Box 767, Sanbornville, NH 03872, contracted assessing firm representative; and Guy Petell, State of New Hampshire, Department of Revenue Administration, PO Box 457, Concord, New Hampshire 03301, Interested Party.

Date: November 13, 2007

Anne M. Stelmach, Clerk