

Town of Columbia

Docket No. 18361-00RA

ORDER RE: RSA 71-B:16, V REASSESSMENT PETITION

On September 7, 2000, the board received a petition filed by the department of revenue administration (“DRA”) pursuant to RSA 71-B:16, V (2000 Supp.). The petition alleged that all the criteria set forth in RSA 71-B:16-a warrants the board ordering a reassessment for the Town of Columbia.

In accordance with TAX 208.05, the board’s review appraiser, Stephan Hamilton, performed an investigation and analysis (“Study”) of recent sales and assessment ratios for the Town (copy attached). The Study reviewed sales in Columbia that occurred between October 1, 1997, and September 30, 2000. Without reciting the entire Study, the conclusions on page 10 indicate a median assessments-to-sales ratio of 1.01, a coefficient of dispersion (“COD”) of 27.60 and a price-related differential of 1.09. Further, stratification of various property types indicate a median ratio range from a low of .73 to a high of 1.61. The Study also indicated the last town-wide reassessment was for tax year 1990. A DRA analysis for 1999 which used sales from October 19, 1998, to September 30, 1999, indicated a town-wide median ratio of 1.07, a COD of 20.58 and a price-related differential of 1.14.

In the opinion of the board, both statistical analyses and the time elapsed since the last

reassessment raise the question whether substantial inequity may exist within the tax base.

Consequently, the board intends to make further findings of fact in regard to the criteria set forth in RSA 71-B:16-a prior to the issuance of any order relating to a reassessment. The board will hold a hearing on January 11, 2001, at 11:00 a.m. in the offices of the board located at Johnson Hall, Third Floor, State Office Park South, 107 Pleasant Street, Concord, New Hampshire. The Town is ordered to show cause at the hearing why the board should not order a reassessment of all taxable property in the Town pursuant to RSA 71-B:16, III. The board will also hear testimony from any taxpayer from the Town relative to the need for a general reassessment of all property.

Upon receipt of this order, the Town is ordered to post copies in two public places in Town and in a newspaper of general circulation.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

Douglas S. Ricard, Member

Albert F. Shamash, Esq., Member

CERTIFICATION

Page 3
In Re: Town of Columbia Reassessment
Docket No.: 18361-00RA

I hereby certify a copy of the foregoing order has been mailed this date, postage prepaid, to: Chairman, Selectmen of Columbia; and, Mark Bennett, Esq., counsel, Department of Revenue Administration.

Date: December 5, 2000

Lynn M. Wheeler, Clerk

0006