

Department of Revenue Administration

v.

Town of Stoddard

Docket No.: 18362-00RA

ORDER

After receiving a petition from the Department of Revenue Administration (“DRA”) filed pursuant to RSA 21-J:3, XXV, and holding a public hearing, the board on September 4, 2001 ordered the “Town” to perform a complete reassessment effective for tax year 2003. The Town then contracted with Earls Nieder Perkins LLC (“ENP”) to perform the reassessment and after its completion, the board’s review appraiser performed an analysis of the reassessment (see TAX 208.06) and summarized her findings in her “Final Report” filed on April 8, 2005. The Final Report outlined a number of concerns with assessment equity resulting from the reassessment which the board summarized in its June 29, 2005 order. The Town responded in a letter dated July 25, 2005 indicating it recognized the need to perform an assessment update and that one is currently underway for tax year 2006.

While the board finds the Final Report indicates the reassessment did not result in assessments within acceptable standards, and thus, was not performed satisfactorily, the board

removes its order and closes its docket, because the Town, on its own, is performing an update to rectify the unsatisfactory 2003 assessment results.

Rather than retaining jurisdiction over the update, the board encourages the DRA, through its RSA 21-J:11 monitoring responsibility, to ensure that the 2006 update results in acceptable assessments.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Chairman

Michele E. LeBrun, 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 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 Stoddard, 1450 Route 123 North, Stoddard, New Hampshire 03464; 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 10, 2005

Anne M. Stelmach, Clerk