Town of Exeter

Docket No.: 18376-00RA

FINAL ORDER

Pursuant to the board's September 18, 2000 order, a hearing was held on November 13, 2000, to hear testimony and receive evidence relative to assessment update practices in the Town of Exeter ("Town").

The board finds, after hearing the testimony and reviewing the evidence presented by the Town and a taxpayer, that no further investigation of the Town's assessment practices pursuant to RSA 71-B:16, III is warranted at this time. While some concerns were raised about inappropriate, selective reappraisal of sold property, the Town's assessment update review and stratification process generally appears appropriate. (See generally, International Association of Assessing Officers, Mass Appraisal of Real Property, 309-316 (1999).)

Further, when the Town receives an abatement request from a taxpayer, the Town should review the request on a property-specific basis. The board encourages the Town to review all abatement requests, to inspect individual properties in question, and to meet with taxpayers prior to the taxpayers filing an abatement appeal with the board. During the hearing in George R. and Susan E. Duke v. Town of Exeter, Docket No.: 17846-98PT, which raised questions about the Town's assessment practices, and again during the November 13, 2000 hearing, Mr. Duke

testified that at no time after they filed their abatement request with the Town or before they filed their appeal with the board did they receive any communication from the Town, except for the denial of their request. Further, the Town did not make an appointment to inspect and review the Property or discuss the assessment with the taxpayers. Such practices, if systemic, raise concerns about the timely and fair resolution of individual cases; the board suggests, if this situation occurs more than in this isolated case, that the Town review its abatement request review procedures to remedy such deficiencies.

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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Douglas S. Ricard, Member

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Albert F. Shamash, Esq., Member

Certification

I hereby certify a copy of the foregoing order has been mailed this date, postage prepaid, to: Chairman, Selectmen of Exeter; and George R. and Susan E. Duke, Interested Parties; and Guy Petell, Director, Division of Property Appraisal, Department of Revenue Administration.

Date: December 1, 2000

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Lynn M. Wheeler, Clerk

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