

Department of Revenue Administration

v.

Town of Frankestown

Docket No.: 18382-00RA

SHOW CAUSE ORDER

On September 28, 2000, the department of revenue administration (“DRA”) filed a petition with the board pursuant to RSA 71-B:16, V, (2000 Supp.). The petition alleged that all the criteria set forth in RSA 71-B:16-a warrant the board ordering a reassessment in the Town of Frankestown (“Town”).

As directed by the board, and in accordance with TAX 208.05, the board’s review appraiser, Mr. Stephan Hamilton, performed an investigation and an analysis (“Study”) of recent sales and assessment ratios for the Town (copy attached). The Study reviewed sales that occurred between October 1, 1997, and September 30, 2000. Without reciting the entire Study, the conclusions on page 12 indicate a median assessment-to-sales ratio of .84, a coefficient of dispersion (“COD”) of 32.76 and a priced-related differential (“PRD”) of 1.23. Further, stratification of various property types indicate a median ratio range from a low of .56 to a high of 1.25. The Study indicated the last town-wide reassessment was for tax year 1990 with two general updates to land and/or building rates in 1993 and 1996. The Study also noted that, while

the selectmen had planned to perform a reassessment and, to that end, had requested withdrawal of capital reserve funds and an appropriation of the balance at the 2001 town meeting, the article was defeated.

The DRA's equalized valuation analysis for tax year 2000, which used sales from October 1, 1999, through September 30, 2000, indicate a town-wide median ratio of .79, a COD of 22.50 and a PRD of 1.13.

In the opinion of the board, both the statistical analyses and the time elapsed since the last reassessment raise the question of whether substantial inequities 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 reassessment. A hearing will be held on August 3, 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 Fracestown taxpayer relative to the need for a general reassessment of all property. Further, the board requests any DRA personnel involved with the Town in accordance with RSA 21-J:11 or otherwise be present.

Finally, the Town is ordered to post copies of this order in two public places in the Town and a newspaper of general circulation no later than 10 days prior to the hearing date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Chairman

Michele E. LeBrun, Member

Douglas S. Ricard, Member

Certification

I hereby certify that a copy of the foregoing order has been mailed this date, postage prepaid, to: Chairman, Board of Selectmen, Town of Fracestown; Mark Bennett, Esq., counsel for the DRA; and Guy Petell, Director of Property Appraisal, DRA.

Date: July 2, 2001

Lisa M. Moquin, Temporary Clerk