

Town of Amherst

Docket No.: 18390-00RA

ORDER

On April 29, 2002, a hearing was held to receive information from the “Town” as to how it was proceeding in complying with the board’s February 16, 2001 reassessment order (“Order”) and specifically, to hear its response to the concerns raised in the board’s tax review appraiser’s Intermediate Report of Reassessment Progress filed on April 5, 2002 (“Intermediate Report”).

Based on the testimony received and review of the evidence submitted at the hearing, the board concludes the Town is taking appropriate steps in addressing the concerns raised in the Intermediate Report to ensure a satisfactory and timely reassessment.

To that end the Town has contracted additional services from Vision Appraisal Technologies (“Vision”) and has contracted with Municipal Resources Inc. (“MRI”) to provide direct oversight of the reassessment efforts. Specifically, Vision will: 1) perform residential and commercial sales reviews; 2) establish income and expense models for valuing commercial and industrial property by the income approach based upon income and expense questionnaires recently mailed out to owners; 3) perform final field reviews of all residential and commercial/industrial values; 4) ensure ad valorem values are calculated for all current use properties; 5) develop a quality adjustment rating system to provide for consistency of grading

and for increased public understanding of the residential grading process; and 6) perform all informal hearings at the conclusion of the reassessment. The Town hired MRI to oversee and coordinate all the various aspects of the reassessment between Vision and the Town's assessing staff. This oversight is intended to ensure the various components of the reassessment are coordinated and finished in a timely fashion to allow the mailing of tax bills in October/November 2002. MRI is preparing a calendar detailing the schedule of the various stages of the reassessment and will submit a copy of that calendar to the board when it is complete.

The board requests copies of the Town's contracts with both MRI and Vision be forwarded to the board when finalized and signed.

The board intends to have its senior tax review appraiser, Mr. Stephan Hamilton, continue his general monitoring of the reassessment progress as he has in the past. However, given the involvement of MRI in overseeing and coordinating the reassessment, the board does not envision extensive involvement on Mr. Hamilton's part unless unforeseen issues arise in the future. Further, in lieu of the Town submitting three-month updates as required in the Order, the Town shall forward to the board copies of the periodic reports MRI will be submitting to the selectmen regarding the progress of the reassessment.

Finally, the Town is to be commended for aggressively addressing the concerns raised in the Intermediate Report by developing the plan presented at the hearing and summarized above,

and for committing the significant resources to carry it out.

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 been mailed this date, postage prepaid, to Chairman, Board of Selectmen of Amherst; William R. Drescher, Esq., counsel for the Town; and Guy Petell, Manager, Bureau of Assessment, Department of Revenue Administration.

Dated: May 6, 2002

Anne M. Bourque, Deputy Clerk