

**Town of Amherst**

**Docket No.: 18390-00RA**

**ORDER**

This order relates to the board's staff review appraiser's, Mr. Stephan Hamilton, October 19, 2001 Intermediate Report of the Reassessment Progress ("Intermediate Report") and the "Town's" two most recent progress reports on its revaluation (letters filed October 3, 2001 and January 3, 2002). In an order dated February 16, 2001, the board ordered the Town to perform a reassessment effective for the 2002 tax year. In that order the board also directed Mr. Hamilton to review the progress of the reassessment. The Intermediate Report addresses several of Mr. Hamilton's findings at this point in the Town's reassessment and raises two concerns: 1) the Town's field data collection information and new computer-assisted mass appraisal system from Vision Appraisal Technology ("Vision") may have a different coding standard which, if so, could delay or render the resulting assessments less reliable; and 2) "[t]he Town does not intend to develop values based on ad valorem criteria for properties that are enrolled in current use."

**Software Compatibility**

It appears, based on the Town's January 3, 2002 letter, that the compatibility problem between the Town's existing software and Vision program continue. However, the Town stated Vision is "manually entering data" to solve the problem. The Town shall, within 20 days of this

order, report to the board as to whether the compatibility problem has been rectified and/or whether the manual entry of data will inordinately delay the revaluation.

Ad Valorem Values for Current Use Property

The board orders that ad valorem values for current use property be developed by the Town. As the Intermediate Report indicates, Rev. 603.01 requires that all taxable property be fully valued. Further, from a practical standpoint, while the ad valorem assessed values are not utilized in taxing the individuals whose land is in current use, such values are important in the department of revenue administration's ("DRA") 21-J:3, XIII authority to equalize assessed values throughout the state. By not having ad valorem assessed values by which to compare current use properties, the DRA has recently in other municipalities excluded such properties from the sample utilized in the DRA's equalization studies. Such exclusions result in the sample being smaller and less representative of the property being analyzed. Consequently, the board orders the Town to prepare the ad valorem assessed values of current use properties with diligence equal to those properties that do not have current use assessment associated with them. The board also directs Mr. Hamilton, as part of his continuing review of the Town's reassessment, to follow up on the Town's progress in preparing the ad valorem assessments for current use property and file a report sometime prior to the completion of the reassessment.

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: William R. Drescher, Esq., Counsel for the Town of Amherst; Chairman, Selectmen of Amherst; and Daniel and Marilyn Fenton; Linda Kaiser; Axel and Mary Margaret Wirth; George A. Soffron and Andrea M. Young; Douglas and Martha Chabinsky; Bruce E. and Sandra Fraser; Wayne O. and Stevia G. Lynch; Interested Parties; and Guy Petell, Director of Property Appraisal, DRA..

Date: January 24, 2002

---

Lisa M. Moquin, Clerk