

**Town of Deering**

**Docket No.: 18409-00RA**

**ORDER**

This order relates to whether the “2000 Manufactured Home Partial Reassessment” as ordered by the board in its October 5, 2001 reassessment order (“Order”) has been performed satisfactorily in accordance with RSA 71-B:17. For the following reasons, we find that it has, and consequently, remove that portion of the Order.

On September 13, 2002, the board’s tax review appraisers filed their “Intermediate Progress Report of the Ordered Reassessment” (“Report”) with the board copying the department of revenue administration (“DRA”) and the “Town.” The Report’s focus was a review and analysis of the 2000 update of manufactured home assessments ordered by the board and performed by Avitar Associates of New England, Inc., under contract with the Town. The Report and supporting documentation raised questions as to whether the update was performed in accordance with the Order and generally accepted appraisal practices. Subsequent to the filing of the Report, the Town, through its contractor, responded by acknowledging that its initial update had not been in compliance with the Order and that it had performed a second update to value manufactured homes at the same level of assessment as all other property as of April 1, 2002. The board has reviewed and analyzed the information contained in the submission from

Avitar dated September 27, 2002. We find the sales analysis conducted to determine the overall level of assessment to be reasonably performed<sup>1</sup> and the adjustments made to manufactured homes assessments result in manufactured homes being assessed more proportionally with all other properties for 2002.

The Town should continue to proceed towards implementing the complete reassessment as ordered for 2004 and, in accordance with the Order, continue to apprise the board of its progress as detailed on page 13 of the Order.

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<sup>1</sup> The Town analyzed properties that sold in town from October 2001 through June 2002. Because this time period does not fall equally on each side of the April 1, 2002 assessment date, the board split the sales survey in half (four and one-half months on each side of its midpoint of February 15, 2002) and analyzed the two periods to determine if there was any significant effect due to market change during the study period. While we did find some evidence of market appreciation during that time, we conclude its affect on the determination of the level of assessment is negligible given the relatively small amount of time between the midpoint of the Town's sales survey (February 15) and the April 1 assessment date.

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 that a copy of the foregoing order has been mailed this date, postage prepaid, to: Jay L. Hodes, Esq., Counsel for Town of Deering; Chairman, Board of Selectmen, Town of Deering; Gary J. Roberge, Sr., Avitar Associates; Mark Bennett, Esq., Counsel for the DRA; Guy Petell, Director of Property Appraisal, DRA; and Edward Naile, Interested Party.

Date: October 22, 2002

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Anne M. Bourque, Deputy Clerk