

**Department of Revenue Administration**

**v.**

**Town of Deering**

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

**ORDER**

The board has reviewed the “Town’s” March 14, 2005 response to the board’s January 4, 2005 order asserting the 2004 reassessment documentation supplied to the Town lacked any analysis and supporting documentation of the land base rates and adjustments. The Town stated that, in its belief, Rev 603.15 does not require any additional analysis and documentation than that already submitted. Without ruling conclusively at this time whether the documents that were supplied are compliant with the DRA’s 600 rules and the contract between Avitar Associates of New England, Inc. (“Avitar”), the Town’s contract assessor, and the Town (specifically, section 3.4 sales survey),<sup>1</sup> the board will defer any definitive ruling on the sufficiency of the documentation until its review appraisers complete a subsequent sales ratio study as provided in TAX 208.06(a)(2) through (4).

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<sup>1</sup> For the parties’ and Avitar’s benefit, attached is a recent ruling in the Town of Winchester, Docket No.: 18412-00RA. (See in particular p. 13.)

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 this date been mailed, postage prepaid, to: Mark J. Bennett, Esq., State of New Hampshire, Department of Revenue Administration, 57 Regional Drive, Concord, New Hampshire 03302, counsel for the Petitioner; Chairman, Board of Selectmen, Town of Deering, 762 Deering Center Road, Deering, New Hampshire 03244; Avitar Associates of New England, Inc., 150 Suncook Valley Highway, Chichester, New Hampshire 03258, Contracted Assessing Firm; Guy Petell, State of New Hampshire, Department of Revenue Administration, 57 Regional Drive, Concord, New Hampshire 03302; and Edward Naile, 61 Tubbs Hill Road, Deering, New Hampshire 03244, Interested Parties.

Date: March 28, 2005

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Anne M. Stelmach, Clerk