

Department of Revenue Administration

v.

Town of Deering

Docket No.: 18409-00RA

ORDER

On October 5, 2001, the board of tax and land appeals (“board”) ordered the Town of Deering (“Town”) to perform a complete reassessment in 2004 complying “with the applicable statutes and regulations, including PART 600 of the DRA’s rules on reassessment.” (“Order” at 12) RSA 71-B:17 provides the reassessment order remains until it is performed to the board’s satisfaction. As part of the process of determining whether such reassessment has been performed satisfactorily, the board directed its RSA 71-B:14 review appraisers to perform an investigation as to the reassessment’s compliance with applicable statutes and rules and the resulting assessment equity. On December 8, 2004, Ms. Cynthia L. Brown, one of the board’s review appraisers, filed an intermediate report which found the “analysis and supporting documentation” for the land valuations and adjustments was not provided. The Town responded in a letter dated February 4, 2005 indicating no further documentation exists nor is required for

compliance with Department of Revenue Administration (“DRA”) 600 rules. The letter also noted that any subsequent sales ratio study the board might perform would be inconclusive as to the accuracy of the 2004 reassessment because market dynamics change regularly. Nonetheless, in accordance with TAX 208.06 (a) (2), the board’s review appraiser submitted a final report on October 21, 2005 which included an assessment to sale ratio study on 54 verified sales that occurred from June 2004 to July 2005. The final report indicated a median ratio for all sales of 100% and a coefficient of dispersion (“COD”) of 20.34%. Further a stratification of land only sales, summarized on page 11, indicates a significantly lower median ratio (75%) and a COD of 24.57% for that stratum.

Given the Town’s response that no additional documentation was necessary and the less than satisfactory statistics indicated in the final report when compared to International Association of Assessing Officers (“IAAO”) standards and the Assessing Standards Board (“ASB”) guidelines, the board schedules a hearing for December 19, 2005 at 9:00 a.m. to receive testimony and other evidence from town officials, Avitar employees, and DRA officials as to whether the reassessment has been performed satisfactorily or not. The Town should also come prepared to describe any ongoing reassessment/update plans it may have to address some of the concerns raised in either the intermediate or the final report. Following the hearing, the board will issue a final order relative to whether the 2004 reassessment was performed satisfactorily or not.

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 this date been mailed, postage prepaid, to: Kathleen J. Sher, Esq., State of New Hampshire, Department of Revenue Administration, PO Box 457, Concord, New Hampshire 03302-0457, 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, PO Box 457, Concord, New Hampshire 03302-0457; and Edward Naile, 61 Tubbs Hill Road, Deering, New Hampshire 03244, Interested Parties.

Date: November 29, 2005

Anne M. Stelmach, Clerk