

In Re: Gilford Petition for Reassessment

Docket No.: 18423-01RA

ORDER

On January 29, 2001, the board received a petition for reassessment pursuant to RSA 71-B:16, IV, from more than 50 property taxpayers in the Town of Gilford (“Town”). The petition and the accompanying Complaint for Reassessment (collectively the “Petition”) requested a “reassessment of all properties in this community,” arguing the Town’s update in tax year 2000 was flawed for a number of reasons detailed in the Petition.

Pursuant to the board’s rules, whenever a RSA 71-B:16, IV petition is filed, the board directs its RSA 71-B:14 tax review appraisers to perform a comparative study of recent sales and assessments (“Study”). TAX 208.05(a)(3). In this case, the Study was filed with the board, and copies provided to the lead petitioner and the Town, on January 24, 2002.

The Study analyzed 495 sales in Gilford, which occurred from October 1, 1999 to March 26, 2001; the conclusion of that analysis is detailed in a multi-strata summary on page 17. In part, the Study’s summary on page 23 states:

“The Town appears to have developed a fairly comprehensive system for

the review and adjustment of individual physical changes in property features. It also appears to have an equitable process for maintaining proportionality within the Town by periodically respecifying the mass appraisal model and completing regular sales reviews and valuation updates.

I have conducted an extensive analysis and investigation into the treatment of sold and unsold properties during the conduct of the tax year 2000 valuation update. I have found no evidence of a systematic regimen of selective reappraisal or sale chasing.”

However, the Study also found that there were four areas of concern with the update, those being: 1) the resulting regressiveness of assessments due to the mass appraisal model utilized by the Town; 2) lack of cyclical inspection of condominium units; 3) problems in the calculation and presentation of commercial/industrial assessment-record cards; and 4) inconsistencies in the approaches to valuation of commercial properties.

Consequently, based on the allegations contained in the Petition and the findings of the Study, the board will make further findings of fact in accordance with the criteria set forth in RSA 71-B:16-a prior to the issuance of an order relating to a partial or full reassessment. A hearing will be held on March 25, 2002 at 9:00 a.m. in the offices of the board located at Johnson Hall, Third Floor, State Office Park South, 107 Pleasant Street, Concord, New Hampshire. The board will receive testimony and evidence from municipal officials, petitioners and any Gilford taxpayers relative to the need for a general or partial reassessment of property pursuant to RSA 71-B:16, III. The board also requests any department of revenue administration personnel involved with the Town under RSA 21-J:11, or otherwise, to be present.

Finally, the Town is ordered to post copies of this order in two public places in the Town

and in a newspaper of general circulation no later than 10 days prior to the hearing date.

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 that a copy of the foregoing order has been mailed this date, postage prepaid, to: John G. Cronin, Esq., counsel for the petitioners; Chairman, Selectmen of Gilford; Guy Petell, Manager, Bureau of Assessment, Department of Revenue Administration; and Joseph Hoffman, Interested Party.

Date: February 20, 2002

Anne M. Bourque, Deputy Clerk