

Town of Marlow

Docket No.: 18478-01RA

Order to Show Cause

At a hearing on March 2, 2001, in the appeal of David and Linda Kinson v. Town of Marlow, Docket Nos.: 17926-99CU and 18335-99PT, the board received testimony and evidence from the ATown@ selectmen that it was the Town=s policy to assess all current-use (ACU@) forest land at the upper end of the ranges established by the CU board (ACUB@). RSA 79-A:5 requires that A[t]he selectmen or assessing officials shall appraise open space land ... at valuations based on current use values established by [CUB].@ CUB 304.02 and 304.03 establish the assessment ranges for farmland and forest land and the factors for selectmen to consider in determining where within those assessment ranges the CU land should be assessed.

The selectmen=s assessing actions testified to in the Kinson hearing raise the question whether CU assessment is being properly administered in the Town of Marlow.

Consequently, in accordance with RSA 71-B:16, II and III¹, the board will hold a hearing on June 7, 2001, at 9:00 a.m. in the offices of the board located at Johnson Hall, Third Floor, 107 Pleasant Street, Concord, New Hampshire to receive further testimony on the Town=s CU assessment practices and for the Town to show cause why the board should not order the selectmen to review and reassess CU properties that are not compliant with the CU statute and rules.

The Town of Marlow is ordered to post copies of this order in two public places in the Town and in a newspaper of general circulation upon receipt.

ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Chairman

¹ **71-B:16 Order for Reassessment.** The board may order a reassessment of taxes previously assessed or a new assessment to be used in the current year or in a subsequent tax year of any taxable property in the state: ...

II. When it comes to the attention of the board from any source, except as provided in paragraph I, that a particular parcel of real estate or item of personal property had not been assessed, or that it has been fraudulently, improperly, unequally, or illegally assessed; or

III. When in the judgment of the board, determined in accordance with RSA 71-B:16-a, any or all of the property in a taxing district should be reassessed or newly assessed; ...

Michele E. LeBrun, Member

Douglas S. Ricard, Member

Albert F. Shamash, Esq., Member

Certification

I hereby certify that copies of the within Order have this date been mailed, postage prepaid, to: David and Linda Kinson, Taxpayers; Chairman, Selectmen of Marlow; and Guy Petell, Director, Property Appraisal Division, Department of Revenue Administration.

Date: May 11, 2001

Lisa M. Moquin, Temporary Clerk