

Department of Revenue Administration

v.

Town of Harrisville

Docket No.: 18752-01RA

ORDER

On September 19, 2001, the department of revenue administration (“DRA”) filed a petition for municipal-wide reassessment (“Petition”) with the board.

After obtaining information from the “Town” as to its assessment practices and reassessment plans, one of the board’s review appraisers, Ms. Cynthia Brown, filed a report on October 16, 2002 (“Report”). The Report indicated the last complete revaluation was performed in 1987 with a re-measure and update performed in 1995. Further, the Report identified that Avitar Associates of New England, Inc. software and personnel were assisting the Town and that the Town was scheduled for RSA 21-J:11-a certification by DRA in 2003. The Report went on to state the Town was in the process of reviewing bids received as a result of ‘requests for proposals’ for a complete reassessment. The Town has approximately \$42,000 in a capital reserve fund for reassessment and anticipates raising the balance of the necessary funds at the 2003 town meeting so the reassessment can be completed for tax year 2003. In addition to the sales analysis performed in the Report which identified some assessment equity issues, the

Report stated the Town's tax maps were deficient in not including certain descriptive elements and that current-use assessments did not appear to be based upon adjustments or characteristics specific to each site.

Based on the findings of the Report, the board determines the Town has made significant steps in proceeding towards a complete reassessment for tax year 2003. Consequently, the board will hold the Petition in abeyance until March 31, 2003, at which time the Town shall report whether a reassessment contract has been entered into and if the 2003 town meeting has appropriated the balance of the reassessment funds. The Town should, at that time, also indicate to the board what plans it has made to address the shortcomings of the tax maps identified in the Report and its current-use assessment procedures. Correcting these shortcomings will enhance the quality of the reassessment and will also put the Town in a position to meet its 2003 certification review by the DRA. After receiving the Town's update, the board will review the submission to determine if further action or oversight is necessary and issue an appropriate order.

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: Guy Petell, Manager, Bureau of Assessment, Department of Revenue Administration; Mark J. Bennett, Esq., counsel for the DRA; and, Chairman, Selectmen of Harrisville.

Date: December 19, 2002

Anne M. Bourque, Deputy Clerk