Department of Revenue Administration

v.

Town of New Durham

Docket No.: 18755-01RA

ORDER

After a show cause hearing was held on a petition filed by the department of revenue administration ("DRA") pursuant to RSA 21-J:3, XXV, the board, in an order dated November 18, 2002 ("Order"), directed the "Town" to perform a complete reassessment effective for the 2004 tax year. As the Town's periodic reports and the board's review appraiser's November 15, 2004 "Intermediate Report" indicate, the reassessment was performed by Vision Appraisal Technologies and completed in time for the final 2004 tax billing.

TAX 208.06(a)(2) provides for the board's review appraiser to perform a subsequent sales ratio study to test the assessment equity achieved by the reassessment. As Ms. Joan Gootee, one of the board's review appraisers, recently started this process, she reviewed the DRA's 2004 equalization ratio study ("DRA Study") and noted it indicated a median ratio of 84.2%, a coefficient of dispersion of 20.7% and a price-related differential of 1.04%. Concerned with the indications of the DRA Study and rather than duplicate much of the work already contained in it, Ms. Gootee met with Mr. Robert Estey, Town assessor, and Mr. David Hines, a

representative of the DRA, on March 11, 2005. As a result of that meeting, Ms. Gootee filed the "Second Intermediate Report" on March 24, 2005, which indicated Mr. Estey recognized there were problems with the assessment models developed during the reassessment which resulted in the unsatisfactory assessment equity indices contained in the DRA Study. As outlined on page 2 of the Second Intermediate Report, Mr. Estey and the Town are proposing to make adjustments to the assessment models in a number of areas to improve the assessment equity in time for the final tax bill of 2005.

RSA 71-B:17 provides for the board's order for reassessment to remain in effect until a reassessment has been "satisfactorily" completed. Based on the indications of the DRA Study, the board concludes, as the Town has, that the 2004 reassessment did not result in satisfactory assessment equity. However, the board is satisfied that the Town's professional and knowledgeable staff have developed an appropriate plan to modify and correct the assessment models for 2005. The board concludes, therefore, that, while the initial reassessment was not performed satisfactorily, the Town, on its own, has initiated a reasonable process to rectify the problems. Consequently, the board removes its Order and closes the record in this file.

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 Bennett, Esq., State of New Hampshire, Department of Revenue Administration, 57 Regional Drive, Concord, New Hampshire 03302, counsel for the DRA; Chairman, Board of Selectmen, Town of New Durham, Post Office Box 207, New Durham, New Hampshire 03855; Vision Appraisal Technology, 44 Bearfoot Road, Northborough, Massachusetts 01532, Contract Assessing Firm; and Guy Petell, State of New Hampshire, Department of Revenue Administration, 57 Regional Drive, Concord, New Hampshire 03302, Interested Party.

Date: May 11, 2005

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Anne M. Stelmach, Clerk