

Department of Revenue Administration

v.

Town of New Durham

Docket No.: 18755-01RA

ORDER

In a November 18, 2002 order (“Order”), the board ordered the Town to complete a reassessment for tax year 2004. The Order further directed the board’s RSA 71-B:14 appraisers to review “the procedures and analysis that will be employed during the 2004 reassessment.” (Order at p. 8.) In performing that review, one of the board’s appraisers, Ms. Joan C. Gootee, filed an “Intermediate Report” on November 15, 2004.

The Intermediate Report focused largely on the documentation of the reassessment, including the sales survey, the manual for appraisal and the assessment-record cards. The Intermediate Report found general compliance with most of the department of revenue administration’s Rev 600 rule requirements for those documents with several exceptions. The Intermediate Report noted the appraisal manual contains no depreciation tables nor did it include any discussion or analysis of the derivation of the manufactured housing base values and commercial property base values. Further, the Intermediate Report indicated that no sales maps

identifying the location of the sales utilized during the reassessment were submitted as a part of the sales survey as required by Rev 603.15(f)(2).

Consequently, the Town shall, within 30 days of the clerk's date on this order, respond indicating it has obtained the documents which the Intermediate Report found were lacking or state why such documentation was not necessary for satisfactory completion of the 2004 reassessment.

As TAX 208.06(a)(2) provides, the Intermediate Report and the Town's response will be considered with the subsequent sales ratio study to be performed by the board's appraisers at some time in the future when an adequate number of qualified sales have occurred to determine whether the ordered reassessment has been satisfactorily performed in accordance with the Order and RSA 71-B:16-a.

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: Mark Bennett, Esq., State of New Hampshire, Department of Revenue Administration, 57 Regional Drive, Concord, NH 03302, counsel for the DRA; Chairman, Board of Selectmen, Town of New Durham, Post Office Box 207, New Durham, New Hampshire 03855; and Guy Petell, State of New Hampshire, Department of Revenue Administration, 57 Regional Drive, Concord, New Hampshire 03301, Interested Party.

Date: December 7, 2004

Anne M. Stelmach, Deputy Clerk