

**Department of Revenue Administration**

**v.**

**Town of New Durham**

**Docket No.: 18755-01RA**

**ORDER**

On September 19, 2001, a petition was filed with the board by the Department of Revenue Administration (“DRA”) pursuant to RSA 21-J:3, XXV requesting the board order a reassessment in the Town of New Durham (“Town”). In accordance with TAX 208.05, the board directed its tax review appraisers to perform an investigation of the assessing practices in the Town and an assessment-to-sale ratio study.

On July 24, 2002, Ms. Cynthia Brown, a board tax review appraiser, filed her Investigation and Analysis of Assessment Equity (“Report”) outlining her findings as to the Town’s assessing practices, statistical measurements of assessment equity and the time elapsed since the Town’s last property valuation. In summary, the Report found the last complete reassessment was performed in 1988 with two valuation updates having been performed in 1993 and 1998. The mass appraisal models currently utilized by the Town result in regressive assessments throughout most of the property types in Town. The Town has raised and appropriated the majority of the funds necessary to complete a full reassessment contracted for

tax year 2005.

Because the Report indicates the current mass appraisal model results in regressive assessment equity and given the time elapsed since the last reassessment and update, the board will hold a hearing on September 23, 2002 at 9:00 a.m. in the offices of the board located at Johnson Hall, 107 Pleasant Street, Concord, New Hampshire, to hear whether the Town's plan to perform a full reassessment for tax year 2005 is adequate given the constitutional requirements of Pt. II, Art. 6<sup>1</sup> and the reassessment criteria in RSA 71-B:16-a. The board will receive evidence from the DRA, town officials and any taxpayer from the Town as to the need for a general reassessment of all property and whether the board should order a reassessment of all taxable property in the Town pursuant to RSA 71-B:16, III.

The Town is ordered to post copies of this order in two public places in Town and in a newspaper of general circulation no later than 10 days prior to the hearing date.

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<sup>1</sup> “. . . There shall be a valuation within the state taken anew once every five years at least and as much oftener as the general court shall order.”

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Paul B. Franklin, Chairman

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Michele E. LeBrun, Member

Concurred, unavailable for signature  
Douglas S. Ricard, Member

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Albert F. Shamash, Esq., Member

**Certification**

I hereby certify that a copy of the foregoing order has been mailed this date, postage prepaid, to: Chairman, Selectmen of New Durham; Mark J. Bennett, Esq., counsel for the DRA; and Guy Petell, Bureau of Assessment, DRA.

Date: August 19, 2002

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Anne M. Bourque, Deputy Clerk