Department of Revenue Administration

v.

Town of Springfield

Docket No.: 18756-01RA

ORDER

On September 19, 2001, a petition was filed by the department of revenue administration ("DRA") pursuant to RSA 21-J:3, XXV, requesting the board order a reassessment in the Town of Springfield ("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 January 6, 2003, 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 assessment practices, statistical measurements of assessment equity and the time elapsed since the Town's last reassessment. In summary, the Report found the last complete reassessment occurred in 1991 with an update performed by the DRA in 1998. The Report found disparate and regressive assessment equity as indicated by a high coefficient of dispersion and price-related differential of a sample of 113 sales that occurred from October 1, 1998 to September 30, 2001. Other than the Town's ongoing annual maintenance of ad valorem and

current-use assessments, the Town has no plans to conduct an additional update or a full measure-and-list reappraisal. The Report also noted the tax maps are not compliant with RSA 31:95-a but that the selectmen are anticipating requesting appropriations to address those deficiencies in 2003 and subsequent years.

Because the Report indicates the current assessments contain substantial and regressive inequities and given the time elapsed since the last complete reassessment and update, the board will hold a hearing on February 20, 2003 at 1:00 p.m., at the offices of the board located at Johnson Hall, 107 Pleasant Street, Concord, New Hampshire. At the hearing, the Town shall show cause why the board should not order a partial or full reassessment in light of the constitutional requirements of Pt. II, art. 6[1] and the reassessment criteria of RSA 71-B:16-a. The board will receive evidence from the DRA, Town officials or agents and any taxpayer from the Town as to the need for a complete or partial reassessment of all taxable property, whether the board should order a complete or partial reassessment pursuant to RSA 71-B:16, III and, if so, the appropriate time frame for such reassessment. Further, responding to this show cause order, the Town shall present what, if any, plans it has made in preparation for the DRA's RSA 21-J:11-a certification of assessments scheduled for 2005.

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[1] ". . . 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."

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

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 that a copy of the foregoing order has been mailed this date, postage prepaid, to: Chairman, Board of Selectmen, Town of Springfield, Post Office Box 22, Springfield, New Hampshire, 03284; Mark J. Bennett, Esq., Department of Revenue Administration, Post Office Box 457, Concord, New Hampshire, 03301, counsel for the DRA; and Guy Petell, Director of Property Appraisal, Community Services Division, Department of Revenue Administration, 57 Regional Drive, Concord, New Hampshire, 03301.

Date: January 23, 2002

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Anne M. Bourque, Deputy Clerk