

Town of Tuftonboro Reassessment Inquiry

Docket No.: 19902-03RA

ORDER

In an order dated November 26, 2003, that arose from the appeal of Bert L. and Diana B. Poirier v. Town of Tuftonboro, (Docket No.: 19384-01PT), the board ordered the “Town” to present any plans it might have for a full or partial reassessment. The Town responded in a letter dated December 8, 2003 (“Response”) stating it was in the process of preparing requests for proposals to be sent out to qualified firms to perform a reassessment during 2004 and 2005, to be effective for tax year 2005. The Town also stated that it had recently acquired “. . . a new computer network and new software to facilitate, . . . the revaluation process . . .” and that such system has been installed and property data was currently being entered.

Based on the Town’s response, the board will not, at this time, proceed with any further investigation as to the need for reassessment pursuant to RSA 71-B:16 and 16-a. The Town appears to have implemented a plan to have a complete reassessment performed for 2005, which coincides with the RSA 21-J:11-b assessment review by the department of revenue administration (“DRA”). The Town is commended for initiating this reassessment plan, as there is a need for one given the time elapsed since its last complete reassessment in 1994 (N.H. CONST. Pt. II, Art. 6; Sirrell v. State, 146 N.H. 364, 383 (2001)) and the declining

levels of assessment and increasing coefficients of dispersion noted in the board's November 26, 2003 order.

The board is aware that the Town has two annual town meetings at which to raise and appropriate the funds necessary to carry out the 2005 reassessment plan. In the event that such funds are not adequately or timely appropriated, the board would entertain a petition from the DRA, pursuant to RSA 21-J:3, XXV, to determine if a need then exists to order the reassessment be carried out as initially planned and order so under the board's authority contained in RSA 71-B:16 and 17.

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: Chairman, Board of Selectmen, Town of Tuftonboro, Post Office Box 98, 240 Middle Road, Center Tuftonboro, New Hampshire 03816; Bert L. and Diana B. Poirier, 2 Bay Road, Mirror Lake, New Hampshire 03853; and Guy Petell, Manager, Bureau of Assessments, Department of Revenue Administration, 57 Regional Drive, Concord, New Hampshire, Interested Parties.

Date: December 31, 2003

Anne M. Stelmach, Deputy Clerk