

Town of Lancaster

Docket No.: 20386-04RA

ORDER

On September 1, 2004, an RSA 71-B:16, IV petition (“Petition”) was filed with the board by David Ezyk and Paul Sepe, “Lead Petitioners,” asserting the need for the board to order a reassessment in the Town of Lancaster (“Town”). The board has verified, pursuant to TAX 208.05(2), that 50 or more of the signatures on the Petition are taxpayers in the Town.

The board hereby directs its RSA 71-B:14 review appraisers to investigate the thoroughness of the Town’s 2003 reassessment, including: 1) a review of whether the reassessment is compliant with applicable statutes, rules and assessing guidelines; and 2) performance of an assessment-to-sale ratio study (RSA 71-B:16-a, III; TAX 208.05(a)(3)) to measure the assessment equity resulting from the 2003 reassessment. The review appraisers shall submit a report (“Report”) of their findings to the board, copying the lead petitioners and the Town.

After a review of the Report, the board will, in accordance with TAX 208.05(a)(4), determine whether good cause appears to exist to order a municipal-wide reassessment or some other remedial action and, if so, will schedule a hearing on that issue where petitioners, taxpayers and Town officials will have an opportunity to be heard.

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: David A. Ezyk, 143 Mount Prospect Road, Lancaster, New Hampshire 03584 and Paul Sepe, PMB 242, 75 Main Street, Suite 4, Plymouth, New Hampshire 03264, Lead Petitioners; Town of Lancaster, Chairman, Board of Selectmen, 25 Main Street, Lancaster, New Hampshire 03584; and Guy Petell, State of New Hampshire, Department of Revenue Administration, Post Office Box 457, Concord, New Hampshire 03301-0457, Interested Party.

Date: October 6, 2004

Anne M. Stelmach, Deputy Clerk