

Town of Plymouth Reassessment

Docket No.: 20581-04RA

ORDER

On November 23, 2004, a petition was filed with the board by John H. Kelly (“Lead Petitioner”) pursuant to RSA 71-B:16, IV, requesting the board order a municipal-wide reassessment, including full inspection and measurement of each property in the Town of Plymouth (“Town”). In accordance with TAX 208.05(3), the board directed its review appraisers to perform an investigation of the assessing practices in the Town and produce an assessment-to-sale ratio study (“Report”). On March 25, 2005, Ms. Cynthia L. Brown, one of the board’s RSA 71-B:14 review appraisers, filed the Report outlining her findings. A copy of the Report was provided to the Town and the Lead Petitioner.

On June 20, 2005, the board held a show cause hearing pursuant to TAX 208.05(a)(5), where the Lead Petitioner was directed to show cause of the need for the board to order a reassessment.

At the show cause hearing, the Lead Petitioner testified that while he did not have a problem with the mathematical results of the reassessment, the process had a mechanical defect resulting in the reassessment not being performed correctly. The mechanical defect was the very low entry rate for full interior inspections of properties. The low entry rate resulted in the fact

that not all the value in many properties was accurately captured thereby leading to disproportionate assessments. As examples, the Lead Petitioner testified he had personal knowledge of several residential dwellings with inaccurate data on the assessment-record cards where finished basements, paved driveways and the correct number of bathrooms, for example, were not correctly listed, and therefore, not captured for assessment during the revaluation. These errors result in other taxpayers paying a disproportionate share of the tax burden.

A review of the Report indicates the Town last underwent a complete reassessment in 1996 with a valuation update performed for all properties in 2004. During the interim period, several property strata and neighborhood updates occurred in 1997, 1999, 2000 and 2002. The Report further indicated the overall median ratio for the Town of 99%, the coefficient of dispersion (“COD”) of 11.81% and the price-related differential (“PRD”) of 1.02 are all within the International Association of Assessing Officers (“IAAO”) Performance Standards and are an indication of acceptable assessment equity in the Town based on an assessment-to-sale statistical analysis.

The board finds it is impossible to separate the mechanics from the mathematics of the assessment update. While the mechanics may not have been perfect, the assessment achieved assessment equity as evidenced by the various statistical findings.

The Town testified it was in the process of selecting a contract assessor after sending out requests for proposals in order to obtain an independent assessing firm to do a quarterly review of properties within the Town and, at the end of four years, to do a statistical update.

Based on the criteria contained in RSA 71-B:16, a, the results of the 2004 valuation update coupled with the Town’s plans for periodic and cyclical review of the Town’s assessments, despite the concerns discussed previously, the board finds there is no basis for it to

order a Town-wide revaluation as requested by the Lead Petitioner. The board, however, urges the Town to emphasize to whichever contract assessing firm it employs to make diligent efforts to do interior inspections whenever possible during the cyclical review in order to get the best information available on which to base the assessments.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Chairman

Michele E. LeBrun, Member

Douglas S. Ricard, Member

Certification

I hereby certify a copy of the foregoing Order has this date been mailed, postage prepaid, to: John H. Kelly, 55 Smith Bridge Road, Plymouth, New Hampshire 03264, Lead Petitioner; Chairman, Board of Selectmen, Town of Plymouth, 6 Post Office Square, Plymouth, New Hampshire 03264; New England Municipal Consultants, 4 Woodcrest Drive, West Newbury, Massachusetts 01985, Contract Assessing Firm for the Town; and Guy Petell, State of New Hampshire, Department of Revenue Administration, 57 Regional Drive, Concord, New Hampshire 03302, Interested Party.

Date: June 29, 2005

Anne M. Stelmach, Clerk