

Re: Harrisville Reassessment

Docket No.: 20668-05RA

ORDER

As a result of the town-wide 2003 reassessment, a number of individual Harrisville taxpayers appealed their assessments. In the process of scheduling the appeals for hearing, the board noted there were nine appeals¹ that had been timely filed with the board and directed its RSA 71-B:17 review appraiser to review the appeals and investigate any common issues raised. The Initial Investigation Report (“Report”), filed by Mrs. Joan C. Gootee on June 1, 2005, summarized a number of the appeal issues and investigated the accuracy and consistency of the assessments resulting from the 2003 reassessment.

Because the Report focuses more on the overall effectiveness of the 2003 reassessment as opposed to an analysis or an appraisal relative to the nine individual appeals, the board has opened a separate docket number under the board’s general authority contained in RSA 71-B:16, II and III to investigate the need for a new or partial reassessment based on information that comes to the board’s attention from any source.

¹ Heribert Tryba Revocable Living Trust, Docket No. 20179-03PT; Walker and Gloria Richardson, Docket No. 20183-03PT; Allan Saari, Docket No. 20335-03PT; Thomas R. and Kathleen R. Hamon, Docket No. 20389-03PT; Robert M. Collinsworth and Donna Hall, Docket No. 20400-03PT; Christopher A. Tremblay and Margaret E. Liszka, Docket No. 20258-03PT; Patricia S. and John J. Colony, III, Docket No. 20416-03PT; Richard and Donna Stone, Docket No. 20522-03PT; Marheim, Inc., Docket No. 20529-03PT

The Report raises a number of concerns as to the quality of the 2003 reassessment, which the board directs the Town and its contract assessor, Nyberg Purvis & Associates, Inc. (“Nyberg”) to respond to within thirty (30) days of this order. In particular, the Report notes the coefficient of dispersion (“COD”) calculated by Nyberg during the 2003 reassessment was 1.79 and yet increased to 17.7 in the department of revenue administration’s (“DRA’s”) equalization study from 2004 and to 21.72 in the Report’s subsequent ratio study which utilized sales that occurred eleven (11) months subsequent to the 2003 reassessment date. Such a significant increase in the COD, according to the Report, “may be indicative of a problem in the [assessment] model, or could be indicative of sales chasing.” Report at p. 11. The Report also noted inconsistent neighborhood designations and lack of any notations relative to the varying condition factors applied to the land base values.

In addition to responding to the particular concerns raised in the Report, the Town should summarize any ongoing or planned assessment update practices it has for maintaining or improving the assessment equity in keeping with the provisions of RSA 75:8 and RSA 75:8-a. After receiving the Town’s and Nyberg’s responses, the board will determine what additional further action is necessary, including possibly a hearing on the issues raised in the Report.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Chairman

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, 705 Chesham Road, Harrisville, New Hampshire 03450-5529; Nyberg Purvis & Associates, Inc., 125 Savageville Road, Lisbon, New Hampshire 03585, Heribert Tryba, Trustee, Heribert Tryba Revocable Living Trust, Post Office Box 388, Harrisville, New Hampshire 03450; Walker and Gloria Richardson, Post Office Box 337 – 5 Island Street, Harrisville, New Hampshire 03450; Allan R. Saari, 493 Breed Road, Harrisville, New Hampshire 03450; Thomas R. and Kathleen R. Hamon, Post Office Box 298 - 32 Main Street, Harrisville, New Hampshire 03450; Robert M. Collinsworth and Donna L. Hall 31 Cady Lane, Spofford, New Hampshire 03462; Christopher A. Tremblay and Margaret E. Lszka, Post Office Box 900, Harrisville, New Hampshire 03450; Patricia S. and John J. Colony, III, Post Office Box 51, Harrisville, New Hampshire 03450; Richard and Donna Stone, Post Office Box 212, Harrisville, New Hampshire 03450; and Marheim, Inc., c/o Martin J. Hasz, President, 47 Maple Shade Road, Middletown, Connecticut 06457.

Date: July 18, 2005

Anne M. Stelmach, Clerk