

Town of Orford

Docket No.: 21473-05RA

ORDER

After asserting jurisdiction, pursuant to RSA 71-B:16, over the “Town’s” 2005 reassessment, the board found in a March 8, 2006 order (“Order”): 1) the Town had received from Avitar Associates of New England, Inc. (“Avitar”) a revised assessment manual that complied with the board’s November 3, 2005 order requiring improved documentation of the 2005 reassessment; 2) the Town needed to review the consistency of the application of view factors and needed to address with Avitar any remaining current use assessment issues prior to the issuance of the 2006 tax bills; and 3) the board would retain jurisdiction to review the Town’s progress in addressing the outstanding issues in item #2 and to “perform a subsequent assessment to sale ratio study to test the effectiveness of the assessment equity of the 2005 reassessment after any revisions to the assessments have occurred based on the Town’s ongoing review.” (Order at 6-7.)

As provided in the Order, the board’s senior review appraiser, Ms. Cynthia L. Brown, performed a subsequent assessment to sale ratio study and filed a report on February 26, 2007 (“Report”). As summarized below, the Report performed a number of analyses and tests of the

assessment equity resulting from the 2005 reassessment and the subsequent 2006 revisions and arrived at a number of conclusions.

1) The reassessment achieved both market value assessments and reasonable equity as indicated by the median ratios and coefficients of dispersion (CODs) of Avitar, the department of revenue administration (DRA) and the Report's subsequent sales analysis as summarized below.

	Median Ratio	COD
Avitar	99.6%	3.55%
DRA	(2005) 100.2%	6.2%
BTLA Report: All Valid Sales	99%	15.69%
Excluding 3 Outliers	100%	11.25%

2) There was no evidence of selective reappraisal occurring during the 2005 reassessment based on several tests, including a comparison of the median ratio of sales available to Avitar versus the median ratio of the sales occurring 16 months after the completion of the 2005 reassessment and a random review of the application of the assessment models to adjacent sold and unsold properties.

3) As required by the Order, a review of the view factors was done by Avitar and Avitar's recommendations were implemented by the Town. Ms. Brown independently reviewed the application of view factors and found the implemented changes recommended by Avitar resulted in the view factors being "more consistent and uniform among affected properties." Report at 13.

4) Ms. Brown reviewed a random sample of 31 unsold properties and concluded there was consistent application of building costs, grades and depreciation factors.

5) The Town is currently contracted with Vincent Appraisals to perform annual assessment maintenance and market analyses and to make adjustments if necessary to maintain the assessment equity within Town.

Based on the Report's findings, the board concludes the Town has satisfactorily complied (See RSA 71-B:17) with the board's earlier orders and the 2005 reassessment achieved reasonable assessment equity after the improved documentation was received and after the 2006 review and revisions were implemented. While the 2005 reassessment (as with any reassessment) may still contain some individual assessments whose proportionality could be improved, the Report's statistical analyses and tests indicate acceptable overall equity was achieved. As the New Hampshire Supreme Court has noted, "[a]bsolute mathematical equality is not obtainable in all respects if taxation is to [be] administered in a practical way. (Citation omitted.)" City of Berlin v. County of Coos, 146 N.H. 90, 94 (2001).

Also, the board finds, as the Report notes on page 14, the Town has a reasonable plan through its contract with Vincent Appraisal to review and maintain assessment equity on an annual basis.

In conclusion, the board finds its orders have been complied with and closes this docket.

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 Orford, Post Office Box F, Orford, New Hampshire 03777; Avitar Associates of New England, Inc., 150 Suncook Valley Highway, Chichester, New Hampshire 03258; Guy Petell, State of New Hampshire Department of Revenue Administration, Bureau of Assessments, Post Office Box 457, Concord, New Hampshire 03301-0457; and Nancy LeVinus, 107 N. Main Street - Room 109, Concord, NH 03301, interested parties.

Date: 3/9/07

Anne M. Stelmach, Clerk