

Town of Orford

Docket No.: 21473-05RA

ORDER AND HEARING NOTICE

In a November 3, 2005 Order (“Order”), the board of tax and land appeals (“board”) ordered Avitar Associates of New England, Inc. (“Avitar”) to submit a revised revaluation manual and requested the department of revenue administration (“DRA”) to “perform a review of the application of the view factors and file a report” with the board both within 60 days from the Order date (i.e., by January 6, 2006). On December 5, 2005, Avitar submitted a copy of its revised revaluation manual. On January 5, 2006, the board received from DRA a request, by facsimile (followed up by a hard copy on January 6, 2006), for an extension until January 31, 2006 to submit its report regarding the review of the application of view factors in Orford.

The board believes this matter should proceed as expeditiously as possible, with no unnecessary delays. Reluctantly, and because DRA’s report is a critical piece of evidence in determining whether the Orford reassessment has been performed properly, the board grants DRA’s request to submit its report no later than January 31, 2006.

In anticipation of possible questions about both Avitar’s and DRA’s submissions, the board schedules a hearing for Friday, February 10, 2006 at 9:00 a.m., at the board’s

offices, 107 Pleasant Street, Johnson Hall, third floor, Concord, New Hampshire 03301 to receive testimony from Orford and DRA officials as well as representatives of Avitar as to the two documents. The board notes, in a December 28, 2005 letter from the Orford Select Board addressed to the board, the Select Board expressed concerns relative to Avitar's procedures that can be raised and addressed at the February 10, 2006 hearing.

As the Order noted on page 18, after reviewing the testimony relative to the DRA and Avitar reports, the board will consider whether subsequent assessment-to-sale ratio studies by its review appraisers will be necessary to determine whether the 2005 reassessment was satisfactorily done or if remedial action is necessary prior to the 2006 assessments being utilized.

SO ORDERED.

Paul B. Franklin, Chairman

Michele E. LeBrun, Member

Douglas S. Ricard, Member

Albert R. Shamash, Esq., Member

CERTIFICATION

I hereby certify a copy of the foregoing Order and Hearing Notice 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 Tom Fahey, New Hampshire Union Leader, State House – Room 116, North Main Street, Concord, New Hampshire 03301; Nancy LeVinus, 107 N Main Street Room 109, Concord, NH 03301, interested party; John McSorley, State of New Hampshire, Department of Revenue Administration, PO Box 457, Concord, New Hampshire 03301-0457.

Date: 1/13/06

Melanie J. Ekstrom, Deputy Clerk