

ORDER

Town of Sanbornton

Docket No.: 21516-06RA

As noted in the board's April 18, 2007 "Order", the board received a request from the Town to "modify its 2008 reassessment order to allow the Town to rely upon the existing physical assessing data and to perform a statistical update, rather than a full measure and list reassessment." The Town supported this request with a review of the quality of the Town's assessment data performed by the department of revenue administration ("DRA") based on an in-field review of 32 randomly chosen properties in the Town. In the Order, the board directed its review appraisers to expand upon the DRA's data quality review and to inspect the quality of the assessment data of a sampling of additional properties representative of various property types within the Town and report their conclusions to the board.

The board's senior review appraiser, Cynthia L. Brown, CNHA, filed her report on May 2, 2007 (the "Report") with the board. As noted in the Report, the review appraisers selected a random sample of 143 properties (10% of the improved properties not previously inspected by either the Town or the DRA) and this sample included a mix of residential, mobile home and commercial properties. (They also added the three Steele Hill Resort parcels for a total of 146 selected properties.)

Based upon field reviews and the assessment-record cards, the Report concludes “the quality of the assessment data is generally accurate, with mostly minor discrepancies” pertaining to “minor measurement changes, small decks, sheds being added or removed, and listings of room counts which have a minor effect on the overall value of the properties reviewed.” Overall, the Report found “[l]ess than 10% of the sample [including the properties previously inspected by the DRA] had data errors that would represent a significant value change.” In addition, the Report found the lower Steele Hill Resort assessments in tax year 2005 occurred because several modifiers to the base rates used to compute those assessments by the Town’s assessing contractor, Vision Appraisal Technology, had been “inadvertently omitted” and that these omissions were subsequently corrected in tax year 2006.

Based on the Report and the other evidence presented, the board finds adequate grounds exist for granting the Town’s request to perform a statistical update, rather than a full measure and list reassessment, in tax year 2008. The Town should, of course, review and correct any errors which have been discovered as part of this process and perform due diligence under RSA 75:8 to correct any other errors which are discovered subsequently. All other provisions of the February 28, 2007 Reassessment Order (“Reassessment Order”) shall be complied with by the Town.

Further, because the last time a complete measure and list of properties was in 2003 and because the Report at p. 3 notes assessing/building cross-reference could be improved, the board further modifies its Reassessment Order to require the Town, beginning in 2009, initiate a cycled inspection program to systematically re-measure and verify physical property data.

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: Peter G. and Donna J. Dascoulias, 342 Black Brook Road, Sanbornton, NH 03269, Lead Petitioners; Christopher L. Boldt, Esq., Donahue, Tucker & Ciandella, 104 Congress Street - Suite 304, Portsmouth, NH 03801, counsel for the Municipality; Robert McCarthy, Contracted Assessor, Vision Appraisal Technology, 44 Barefoot Road, 2nd Floor, Northborough, MA 01532; Chairman, Board of Selectmen, Town of Sanbornton, PO Box 124, Sanbornton, NH 03269; and Guy Petell, State of New Hampshire, New Hampshire Department of Revenue Administration, PO Box 487, Concord, NH 03302, Interested Party.

Date: May 3, 2007

Anne M. Stelmach, Clerk