

Department of Revenue Administration

v.

Town of Warren

Docket No.: 21530-06RA

ORDER

On March 3, 2006, the department of revenue administration (“DRA”) filed a petition pursuant to RSA 21-J:3, XXV and RSA 71-B:16, V “to ensure that the Town implements a statistical update for 2006” and requested the board to “hold the matter in abeyance until the Board is notified whether the Town has received funding approval and has begun implementation of the 2006 statistical update.” Petition at ¶5.

DRA filed a letter on February 21, 2007 stating it was withdrawing the petition despite inferring “the Town has not met, or only partially met, the guideline requirements established by the Assessing Standards Board (“ASB”).” The letter also stated: “It is our understanding that if, after the Board’s review, the Board should find that the Town has been deficient in its reassessment, the Board could order a reassessment pursuant to RSA 71-B:16-a.”

Based on DRA’s withdrawal of its petition, the board closes this docket. Once DRA has withdrawn its petition, the board has no basis for asserting its RSA 71-B:16 jurisdiction to investigate or order a reassessment. However, if DRA believes the

statistical update is deficient in some fashion warranting the board's investigation, it should have provided specificity as to how the update did not produce equitable assessments or, in the alternative, file a new petition outlining its concerns.

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: Melinda E. Dupre, Esq., New Hampshire Department of Revenue Administration, PO Box 1467, Concord, NH 03302-1467; Chairman, Board of Selectmen, Town of Warren, P.O. Box 66, Warren, NH 03279; and Guy Petell, Director, New Hampshire Department of Revenue Administration, PO Box 487, Concord, NH 03302-0487, interested party.

Date: March 2, 2007

Anne M. Stelmach, Clerk