

In Re: Town of Northfield

Docket No.: 24770-10OS

ORDER

Prompted by a May 4, 2010 letter from Ms. Cecile Lockwood, a taxpayer in Northfield, the board opened an investigation relative to the application of an economic depreciation factor to the assessment of manufactured housing units built prior to 1976. The board directed its RSA 71-B:14 review appraisers to perform the investigation and on July 23, 2010, Ms. Cynthia L. Brown filed her report (“Report”).

The Report found the economic depreciation factor for older manufactured homes (105 units) had not been applied to twelve (12) properties during the 2008 reassessment but the Town had discovered the omissions and properly applied those factors for tax year 2009. Further, the Report noted the 2008 USPAP reassessment manual did not contain any analysis of that factor and several other factors relating to land valuation adjustments.

While the board has long encouraged, through a series of orders (see Town of Columbia, BTLA Docket No.: 18361-00RA (August 24, 2004) and Town of Orford, BTLA Docket No.: 21473-05RA (March 9, 2007)), the documentation of the analysis and market derivation of assessment models and factors, the board understands there are times when market data is scarce and assessors must rely upon their experience and judgment to apply appropriate adjustments to assessment models to reflect market value. The Report

indicates the adjustments were identified in the assessment manual and appeared to have been consistently applied. The board finds the lack of market analysis to support the adjustments does not warrant any further action pursuant to RSA 71-B:16 by the board and thus the board closes the investigation and 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 been mailed this date, postage prepaid, to: Chairman, Board of Selectmen, Town of Northfield, 21 Summer Street, Northfield, NH 03276 and Stephen W. Hamilton, Director, Property Appraisal Division, State of New Hampshire Department of Revenue Administration, 109 Pleasant Street, Concord, NH 03301.

Dated: November 8, 2010

Anne M. Stelmach, Clerk