

**Town of Bartlett**

**Docket No.: 25429-10RA**

**ORDER & HEARING NOTICE**

For the reasons summarized below, the board will hold a hearing on **Friday, November 16, 2012 at 10:00 a.m.** at its offices in Johnson Hall, Governor Hugh J. Gallen State Office Park, 107 Pleasant Street, Concord, New Hampshire regarding certain issues (identified below) pertaining to the 2011 reassessment performed for the Town by its contract assessor, Cross Country Appraisal Group, LLC (“CCAG”).

By way of background, the board, in its November 21, 2010 Order, directed its RSA 71-B:14 review appraisers “to conduct an investigation and prepare a report regarding the Town’s assessing practices and assessment equity....” After the review appraisers initiated the investigation, the “Town’s” board of selectmen (“BOS”), in a December 3, 2010 letter, stated they had met with Stephan Hamilton, Director of Property Appraisal Division of the department of revenue administration (“DRA”) and were developing a joint plan relative to the need for a reassessment. They requested the board to hold the RSA 71-B:16 investigation in abeyance for sixty days (60) to allow them time to work out an agreement that would be acceptable to the board and the DRA, which would obviate the need to continue the board’s investigation.

On January 7, 2011, the board received a Joint Motion for Approval of Reassessment Plan (“Joint Motion”) from the DRA and the Town. The board granted the Joint Motion in a January 12, 2011 “Abeyance Order”. In that order, the board agreed to not take any further action in this docket “subject to review of the reports outlined in paragraphs 16 and 18 of the Joint Motion.”

The Joint Motion states “[t]he parties agree that the Town, through its contractor, and the Commissioner will report to the Board the progress of the reassessment on a monthly basis until the completion of the reassessment.” (See Joint Motion, paragraph 18.) Monthly updates were regularly received from both parties through July 2012, and from the Town on September 11, 2012. An October 12, 2012 update was received from the DRA after the issuance of a September 21, 2012 Order requiring “a written update from DRA within ten (10) days.”

The most recent updates from the Town and DRA indicate they agree that, despite several revisions of the Reassessment “Manual,” it still does not comply with many of the elements of Standard 6 of the Uniform Standards of Professional Appraisal Practice (“USPAP”). The October 12, 2012 DRA update states, “many of the elements that were identified as required to comply with USPAP could not be found in the report.” These include “relatively basic elements of valuation, including the description of valuation elements of the development of some land value elements, some building value elements, and the determination of time-share condominium values.” Additionally, this DRA update summarizes six areas of concern:

- the valuation methodology for “commercial recreational” properties;
- lack of documentation or support for the valuation of time-share condominiums;
- lack of documentation regarding valuation of poles and conduits;
- lack of explanation or documentation regarding significant view factors;

- lack of documentation for land adjustment factors; and
- little or no explanation regarding why only 52 of the 130 available condominium sales were utilized in the sales analysis.

The Town, for its part, states in its October 12, 2012 update, “[w]e still do not have a compliant USPAP [Manual].” CCAG, through its President, Jeffrey Earls, indicated it can provide no further documentation or analysis as the individual who performed the revaluation (Ms. Chris Murdough) is no longer a CCAG employee. (See June 28, 2012 letter from CCAG attached to October 12, 2012 DRA update to the board.)

As the board has noted in prior reassessment proceedings:

Any reassessment must fulfill two general functions: one, be technically accurate and complete; and two, be understandable, not just by the appraisal company, but by the Town and its taxpayers. The technical components of a reassessment must have the capacity for the local assessing officials to understand how the assessments were derived from the market and the capability of being modified, individually or systematically, for future improvements or market changes. The second component of a reassessment, one to enable the general public to understand their assessments and derivation, is embodied in the appraisal manual... that component should not only document the market data and models utilized in the CAMA system but should also be in a plain, understandable format for anyone who does not have access to the CAMA system, specifically taxpayers, so they may understand their assessments and, if necessary, challenge them in a meaningful fashion.

[See Town of Milford, Docket No. 17330-97RA (July 5, 2002).]

In light of these facts and the board’s statutory authority, the board finds it is necessary to hold the hearing noticed above to receive testimony and other evidence from the parties and CCAG regarding the outstanding issues with the 2011 reassessment and how best to remedy them. The board requests CCAG to contact its former employee, Ms. Chris Murdough, to encourage her to attend the hearing. The board will then proceed to rule in accordance with its statutory authority under RSA 71-B:16 and its Tax 208 rules.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Michele E. LeBrun, Chair

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Albert F. Shamash, Esq., Member

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Theresa M. Walker, 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 Bartlett, RFD 1, Box 49, Intervale, NH 03845; Cross Country Appraisal Group, LLC, 210 North State Street, Concord, NH 03301; and Stephan W. Hamilton, Director, Property Appraisal Division, State of New Hampshire Department of Revenue Administration, 109 Pleasant Street, Concord, NH 03301.

Date: 10/25/12

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Anne M. Stelmach, Clerk