

State of New Hampshire

Board of Tax and Land Appeals

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Governor Hugh J. Gallen
State Office Park
Johnson Hall
107 Pleasant Street
Concord, New Hampshire
03301-3834

In Re: Town of Hanover

Docket No.: 29309-19RA

REASSESSMENT ORDER

On April 23, 2020, the board received a "Joint Motion" from the department of revenue administration ("DRA") and the Town of Hanover ("Town") asking the board to approve the revaluation plan described in the Joint Motion, including the measuring and listing of all properties, for tax year 2021 (the "Revaluation"). See Joint Motion, p. 1. The board grants the Joint Motion and orders the Revaluation, subject to the additional rulings detailed below.

The board's statutory authority to open and proceed with this docket is contained in RSA 71-B:16, IV:

Order for Reassessment. The board may order a reassessment of taxes previously assessed or a new assessment to be used in the current year or in a subsequent tax year of any taxable property in the state: . . .

IV. When a complaint is filed with the board alleging that all of the taxable real estate or taxable property in a taxing district should be reassessed or newly assessed for any reason, provided that such complaint must be signed by at least 50 property taxpayers or 1/3 of the property taxpayers in the taxing district, whichever is less.

The board opened this docket to determine whether it should exercise its statutory reassessment authority after a taxpayer "Complaint" was filed and processed in compliance with

this statute. (See also Tax 208.04.) In accordance with Tax 208.05, the board directed its RSA 71-B:14 review appraiser, Mr. Thomas Hughes, to investigate the allegations in the Complaint as well as the general assessing practices of the Town. Prior to the completion of a report of his investigation, the DRA and the Town filed the Joint Motion. In the Joint Motion, the DRA and the Town cite RSA 71-B:16, III and V and acknowledge their own conclusions that a Town-wide reassessment in tax year 2021 is necessary.

The Revaluation shall comply with all applicable statutes and regulations, including the “Part 600” rules enacted by the DRA for board ordered revaluations. The Part 600 rules contain specific requirements for a revaluation ordered by the board, including additional oversight responsibilities by the DRA.

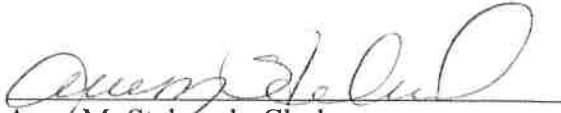
As stated in the Joint Motion, the board “shall retain jurisdiction” of the Revaluation and the Town will report to the board at least monthly “concerning the progress of the revaluation....” Insofar as the Town will be drafting a new data collection manual, “policies and procedures concerning the use and maintenance of its CAMA system” and a detailed work plan regarding the Revaluation, the board orders the Town, on a timely basis, to provide those documents to Mr. Hughes, as well as the DRA, for “review and consultation.” See Joint Motion, p. 3; see also Tax 208.06. Mr. Hughes is directed to review the Town’s progress in complying with this Reassessment Order and make periodic reports to the board as warranted. The provisions in Tax 208 shall apply to this Reassessment Order.¹

¹ See, in particular, Tax 208.06 (2) (3) and (4), which states:

(2) Once the reassessment has been completed and there have been sufficient sales not relied upon in setting the assessments, the board shall perform a comparative study of recent sales and assessments and determine various indications of central tendency and coefficient of dispersion or variation of the sale

SO ORDERED.


BOARD OF TAX AND LAND APPEALS
Per Order of the Board.


Anne M. Stelmach, Clerk

Certification

I hereby certify a copy of the foregoing Reassessment Order has this date been mailed, postage prepaid, to: Laura A. Spector-Morgan, Esq., Mitchell Municipal Group, 25 Beacon Street East, Laconia, NH 03246, counsel for the Town of Hanover; Peter Roth, Esq., State of New Hampshire, Department of Revenue Administration, 109 Pleasant Street, Concord, NH 03301, counsel for DRA; and Town of Hanover, Chairman, Board of Selectmen, P.O. Box 483, Hanover, NH 03755; and Richard Joseph, 5 Tyler Road, Hanover, NH 03753 and Bruce McLaughry, 32 S. Main Street, Hanover, NH 03755, Lead Petitioners.

Dated: May 14, 2020


Anne M. Stelmach, Clerk

prices to the assessments to determine whether a statistically acceptable reassessment was performed;

(3) If the board concludes the municipality has complied with the reassessment order and has completed a statistically acceptable reassessment, the board shall issue a final order to such effect; and

(4) If the board concludes the municipality has not complied with the reassessment order or has not completed a statistically acceptable reassessment, the board shall hold a hearing to determine what further orders to issue or what further steps to take.