

Steps taken in re-valuation process

The Board of Selectmen (BOS) put out a request for proposals in 2024 to do assessing functions and a mandated re-valuation of the Town to occur in 2025, per NH RSA 75:8-a. Only two bids were received from companies that are approved by the NH Dept of Revenue Administration (NH DRA). Neither of which was the same assessing firm that Jaffrey has.

Considering cost, references and history; the BOS's choice was Avitar and their contract began January 1st, 2025. The Selectmen at that point put the assessing functions, including re-valuation in the assessing firm's hands. This is the same process for almost all cities and towns in NH since the early 1990's.

Based on rules and guidelines from the NH DRA, our assessing firm, Avitar, does the re-valuation which is to be reviewed by DRA. Their rules and guidelines and NH RSA's also set up the appellate process (or abatement process), RSA 76:16, (show paperwork) which can begin no sooner than the issuance of the final tax bills but must be submitted to the Town before March 1st. The Selectmen, once having received all abatement requests and given all finalized data and recommendations from the assessing firm may then start hearing these requests, to be finished before July 1st (if possible) or the abatements requests are deemed to be denied automatically. A further appeal may be made to either the Superior Court or to the Board of Tax and Land Appeals (not both at once) no later than September 1st. The BTLA appeal is far less expensive than the court appeal, which may require an attorney. If the BTLA's final decision is to be appealed, then it must go to the courts.

In the event that the 5-year review/revaluation reveals a town's assessments are grossly disproportionate to current market values, the BTLA may call for a reassessment.

Under RSA 71-B:16 the BTLA may order a reassessment of taxes previously assessed under the following five situations:

1. When a specific complaint is filed by one party against the property of another;
2. When it comes to BTLA's attention from **any source**, that a particular parcel has been improperly, unequally or illegally assessed;
3. When the BTLA determines, on its own, that any or all of the property in a municipality must be assessed;
4. When a petition is filed by at least 50 property taxpayers or 1/3 of the property taxpayers in the municipality, requesting the BTLA to order a municipal-wide reassessment; and
5. When the commissioner of revenue administration files a petition pursuant to RSA 21-J:3,XXV.

(Show BTLA paperwork and petition form)

As of this meeting NONE OF US, repeat none of us has the final adjusted figures. Avitar believes that by the end of this week or before the town will receive those figures.

The selectmen, TA Max, the interim TA Roberta Oesier, our secretary Victoria and our assessing clerk Jen Helsel have all been agonizing over what to do to immediately remedy the complaints that we are receiving. We have been doing research, speaking to taxpayers that call, those that request a call (and those that just call our homes), we have spoken to state reps, state senator and selectmen in other towns, made requests to our assessment firm, asked for advice from the NH Municipal Association and the DRA, we have reviewed the 252 taxpayer requests for review by to the assessing firm, read the Lake Monomac property owners petition for review from 138 taxpayers and sat down with their representative of the petition. We will continue on, but we are very frustrated by what we are allowed to do.