

# State of New Hampshire

## Board of Tax and Land Appeals

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TOWN OF CONWAY

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Anne M. Stelmach, Clerk



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

**In Re: Town of Conway**

**Docket No.: 30979-24RA**

### **SHOW CAUSE ORDER AND HEARING NOTICE**

On June 14, 2024, a "Petition" was filed with the board by James and Karen Prue ("Lead Petitioners") pursuant to RSA 71-B:16, IV. In an attachment to the Petition captioned "Evidence Supporting the Request for a Municipal Wide Reassessment Order" (the "Petition Attachment"), the Lead Petitioners assert a basis exists for ordering a municipal-wide reassessment because as the result of a 2023 reassessment there is "a significant discrepancy between the commercial sales analysis and its application to unsold properties."

Upon receipt of the Petition, the board followed the procedures contained in

#### **Tax 208.05 - Steps for Municipal-Wide Reassessment:**

(a) Whenever a petition or complaint is filed pursuant to RSA 71-B:16, IV or RSA 21-J:3, XXV or whenever the board initiates a proceeding pursuant to RSA 71-B:16, III, the board shall:

- (1) Notify the municipality of the proceeding pursuant to RSA 71-B:16, III or IV;
- (2) For petitions pursuant to RSA 71-B:16, IV, order the municipality to verify the petitioners are taxpayers in the municipality;
- (3) Examine the criteria in RSA 71-B:16-a to decide if a hearing is necessary to determine whether the municipality should be ordered to perform a municipal-wide reassessment at which hearing petitioners, taxpayers, and the municipality shall be heard;

(4) Require the municipality, no less than 10 days prior to the hearing date, to post copies of the hearing notice in 2 public places in the municipality or to print the hearing notice in a newspaper of general circulation; and

(5) Issue an order in conformance with RSA 71-B:16-a.

The board notified the Town of the Petition on June 19, 2024 and ordered it to verify the signatures within thirty (30) days; the Town did so on July 15, 2024 and verified all but one (1) signature. After reviewing the Petition Attachment, the board has determined a hearing is necessary pursuant to Tax 208.05(a)(3) cited above.

Therefore, the board will hold a hearing on **Monday, September 23, 2024 at 10:00 a.m.** in the offices of the board located at Johnson Hall, Governor Hugh J. Gallen State Office Park, 107 Pleasant Street, Concord, New Hampshire. The board will hear testimony and evidence from the Lead Petitioners, the Town and its contract assessor, Corcoran Consulting Associates, Inc., and any other Conway taxpayers as to the need for a reassessment based on the following criteria:

**RSA 71-B:16-a Criteria for Ordering Reassessment. –**

Prior to making any determination to order a reassessment or a new assessment under RSA 71-B:16, III, the board shall give notice to the selectmen or assessors of the taxing district and, if requested, hold a hearing on the matter at which the selectmen or assessors shall have the opportunity to be heard. The board shall not order any such reassessment or new assessment unless it determines a need therefor utilizing the following criteria:

- I. The need for periodic reassessment to maintain current equity.
- II. The time elapsed since the last complete reassessment in the taxing district.
- III. The ratio of sales prices to assessed valuation in the taxing district and the dispersion thereof.
- IV. The quality of the taxing district's program for maintenance of assessment equity.
- V. The taxing district's plans for reassessment.

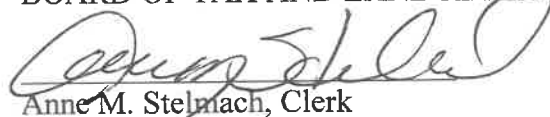
The board also requests the department of revenue administration's ("DRA") RSA 21-J:11 monitor be present to testify regarding their personal knowledge of the proportionality of the 2023 update. After considering all the testimony and evidence, the board will make findings regarding the criteria set forth in RSA 71-B:16-a and issue an order as to the need for a reassessment or other corrective actions in the Town.

As provided in Tax 208.05(a)(5), the Town is ordered to either post copies of this Show Cause Order and Hearing Notice in two public places in the municipality or print it in a newspaper of general circulation no less than 10 days prior to the hearing date. Additionally, the Town shall submit to the board **4 copies**, copying the Lead Petitioners, with the following records, which the board intends to take administrative notice of at the hearing. These documents and any other prehearing submissions shall be submitted no later than **Monday, September 9, 2024**.

1. copies of assessment-record cards ("ARC's") for the 32 commercial property sales referenced in the Petition Attachment and used in the reassessment sales analysis that reflect final assessed values for both 2022 and 2023;
2. ARCs for all commercial properties that sold between August 1, 2023 and August, 2024 that reflect final assessed values for both 2022 and 2023; and
3. the final USPAP report prepared for the 2023 reassessment.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

  
Anne M. Stelmach, Clerk

**Certification**

I hereby certify a copy of the foregoing Show Cause Order and Hearing Notice has this date been mailed, postage prepaid, to: James and Karen Prue, 20 Tamarack Overlook, Conway, NH 03818, Lead Petitioners; Chairman, Board of Selectmen, PO Box 2680, Conway, NH 03818; and Lawrence P. Gagnon, Esq., Department of Revenue Administration, 109 Pleasant Street, Concord, NH 03301, counsel for DRA.

Date: July 26, 2024

  
Anne M. Stelmach, Clerk