

Department of Revenue Administration

v.

Town of Ossipee

Docket No.: 18758-01RA

ORDER

On September 19, 2001, the department of revenue administration (“DRA”) filed a petition with the board pursuant to RSA 71-B:16, V. As provided in TAX 208.05, the board instructed its tax review appraiser to perform an assessment-to-sales ratio study and file a report (“Report”) with the board, copying the parties. On February 19 2002, the DRA filed a request to stay any further proceedings because the “Town” had entered into a contract for a full reassessment for tax year 2003. On March 18, 2002, the board declined to stay the proceedings pending the submission of the tax review appraiser’s Report. On May 7, 2002, the Report was submitted to the board.

After review of the Report, the board concludes it will hold a hearing as provided in TAX 208.05 (a)(5). At the hearing, the board will receive testimony and evidence from the DRA, Town officials and any Ossipee taxpayers as to the need for the board to order a reassessment pursuant to RSA 71-B:16, III. Specifically, the board will also consider: 1) whether there is the need for any interim assessment updates for tax year 2002; and 2) if a need exists, whether such

updates can feasibly be accomplished in the time remaining in the 2002 tax year. Also, the parties should be prepared to state whether any need exists for the board to continue with proceedings for ordering a full reassessment inasmuch as the Town has a signed and approved contract to perform one in tax year 2003.

Therefore, the board will hold a public hearing to receive the above information on **June 17, 2002 at 9:00 a.m.**, at the United States District Court, Warren B. Rudman U.S. Courthouse, 55 Pleasant Street, Courtroom A - 1st Floor, Concord, New Hampshire 03301 (directions and security instructions attached).

The Town of Ossipee is ordered to post, no later than 10 days prior to the hearing date, copies of this order in two public places in the Town and in a newspaper of general circulation.

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 that a copy of the foregoing order has been mailed this date, postage prepaid, to: Chairman, Selectmen of Ossipee; Mark J. Bennett, Esq., counsel for the DRA; and Guy Petell, Manager, Bureau of Assessment, DRA.

Date: May 24, 2002

Anne M. Bourque, Deputy Clerk