

## **Meredith Reassessment**

**Docket No.: 19388-02RA**

### **ORDER**

On October 8, 2004, the board received a request from the Town of Meredith (“Town”) seeking a modification of the board’s May 5, 2004 “Reassessment Order” to allow the Town’s contract with Vision Appraisal Technology, Inc. (“Vision”) to depart from the requirements of the department of revenue administration’s (“DRA”) Rev 600 rules, particularly Rev 603.17(c) requiring the contract company to “provide a representative to support the estimated values, without cost to the municipality.” The Town cites the board’s June 29, 2004 order in Town of Milford, Docket No.: 17330-07RA, in support of its request.

The board denies the request for the following reasons. In seeking a firm to perform the reassessment ordered by the board, the Town issued Requests for Proposals (“RFP”) for a reassessment that included a defense of assessment provision that complies with Rev 603.17(c). It received and reviewed the bids, and it appears, based on the documentation on file with the board, the Town ultimately chose Vision based on its bid submitted in keeping with the RFP provisions. The board believes the Rev 603.17(c) defense provision is beneficial to the Town in obtaining a good quality reassessment. None of the extenuating circumstances exist here that existed in Milford which justified the board’s waiver subsequent to the DRA’s review of the contract and its signature by Milford and Vision. The board’s grant of a waiver in Milford

should be viewed as the rare exception due to the unique circumstances of that case and should not be viewed as an ad hoc modification of the Rev 600 rules. The Town should proceed in finalizing a contract in compliance with the board's Reassessment Order and Rev 600 rules so that it can receive DRA's RSA 21-J:11, I approval and the reassessment can proceed in a timely fashion.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Paul B. Franklin, Chairman

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Michele E. LeBrun, Member

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Douglas S. Ricard, Member

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Albert F. Shamash, Esq., Member

**Certification**

I hereby certify a copy of the foregoing Order has this date been mailed, postage prepaid, to: Steve Merrill and George Serrano, 140 Veasey Shore Road, Meredith, New Hampshire 03253, Lead Petitioners; Margaret H. Nelson, Esq., Sulloway & Hollis, P.L.L.C., Post Office Box 1256, Concord, New Hampshire 03302, counsel for the Petitioners; Town of Meredith, Chairman, Board of Selectmen, 41 Main Street, Meredith, New Hampshire 03253; Timothy Bates, Esq. and Laura Spector, Esq., Mitchell & Bates Professional Association, 25 Beacon Street East, Laconia, New Hampshire 03246, counsel for the Town; Philip T. McGowan, 19 Loon Road, Meredith, New Hampshire 03253, Interested Party; and Guy Petell, State of New Hampshire, Department of Revenue Administration, 57 Regional Drive, Concord, New Hampshire 03301.

Date: October 21, 2004

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Anne M. Stelmach, Deputy Clerk