**Town of Unity Reassessment**

**Docket No.: 19437-03RA**

**ORDER**

This order addresses whether the remedial actions contained in the board's April 28, 2004 order (the "Order") have been adequately performed by or on behalf of the "Town." After extensive review of all the documents submitted at and subsequent to that hearing by the Town, its contract appraiser, Earls Nieder Perkins, LLC ("ENP") and the board's review appraiser, the board concludes the remedial actions have been substantially complied with and the board closes its file in this matter.

As a result of this action being filed with the board, the board's Order and its subsequent review of compliance, the board finds the assessing documents currently in the Town's possession are significantly improved over those available at the conclusion of the 2002 reassessment. That is not to say, however, they are as thorough or as perfect as one would ideally like to see based on the department of revenue administration's ("DRA") 600 rules and the contractual requirements between the Town and ENP. Nonetheless, the board concludes the alternate possible remedy of ordering a complete reassessment is too expensive and too extensive a remedy for whatever shortcomings remain. Further, if individual taxpayers perceive their

assessments are still disproportionate, they have specific remedies available by appealing their taxes pursuant to RSA 76:16, 16-a or 17.

The board notes the Town currently has possession of a sales analysis that now has accompanying neighborhood maps and the adjustments made to land and buildings are more fully explained and documented on the assessment-record cards. Also, the Town is in possession of a better organized and understandable appraisal manual which contains tables of unit values that, in most cases, relate directly to the calculations on the assessment-record card. The assessment-record cards also contain improved pricing calculations so that taxpayers can better understand the land and building components of their assessments. That said, however, the board notes the building pricing calculations still are not as straightforward as they should be. However, they are significantly improved over the initial assessment-record cards submitted to the Town. Last, ENP's submission for inclusion in the appraisal manual of the single sentence explanation of the basis of the building values, while not involving as much localized review and analysis as the DRA's 600 rules envision, does at least state the basis for the unit prices.

As the Order noted at p. 3, the resulting assessment equity indices from the 2002 reassessment were acceptable and the focus of the board's subsequent orders have been on improving the documentation that lead to those new assessments. While not perfect, the resulting documentation is significantly improved, and when considered with the overall acceptable assessment results, the board concludes that asserting jurisdiction to order a reassessment or update is not warranted after considering the five criteria of RSA 71-B:16-a.

Before closing the record in this matter, however, the board reiterates its concerns and observations laid out in the general conclusion section of the Order (pp. 11-13) and encourages the DRA in other future reassessments to incorporate a review of reassessments' documentation

so they are more compliant with the DRA's 600 rules and normal reassessment contract provisions. Also, because it results in a better assessment product for municipalities and is just good business practice for the contract firms, the board strongly encourages reassessment contract firms to review their reassessment procedures to ensure that they are compliant with existing statutes and rules to avoid the tedious and protracted process that occurred subsequent to the reassessment in this action.

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: Chairman, Board of Selectmen, Town of Unity - 13 Center Road #1, Charlestown, New Hampshire 03603-7500; Jeffrey M. Earls, Cross Country Appraisal Group, LLC, 210 North Main Street, Concord, New Hampshire 03301, Contracted Assessing Firm; Commerford Nieder Perkins, LLC, 556 Pembroke Street Suite #1, Pembroke, New Hampshire 03275, Contracted Assessing Firm; and Interested Parties: Elaine Van Dusen, 189 South Hedgehog Hill - Suite #2, Newport, New Hampshire 03773; Guy Petell, Robert Boley, Keith Gagnon and John W. McSorley, State of New Hampshire, Department of Revenue Administration, 57 Regional Drive, Concord, New Hampshire 03301.

Date: February 1, 2005

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Anne M. Stelmach, Deputy Clerk