Town of Unity

Docket No.: 19437-03RA

ORDER

In an April 28, 2004 order ("Order"), the board ordered the "Town," through its contract assessing firm, Earls Nieder Perkins, LLC ("ENP"), to perform various remedial actions to improve the documentation and understandability of the Town's 2002 reassessment. The Order also directed the board's RSA 71-B:14 review appraisers to review the actions taken by the Town and ENP and file a report ("Report"). The Report was submitted on August 31, 2004 and, in a September 10, 2004 letter, the board provided an opportunity for the Town, ENP and Ms. Elaine Van Dusen to provide any comments on the Report "before the board deliberates as to whether the Town's and ENP's remedial actions have substantially resolved the issues raised in the Order . . . ." Ms. Van Dusen (with two other taxpayers) filed a response on September 22, 2004 ("Response"). Neither the Town nor ENP have filed any comments.

After reviewing the Report and the Response, the board still has questions as to whether all the remedial actions detailed in the Order have been satisfactorily complied with. It is not the board's intention to micromanage the reassessment that was performed by ENP for the Town or to inordinately increase costs or delay closure in this matter. However, as the board addressed at length in the Order, adequate documentation and transparency of the reassessment, compliant

with the department of revenue administration's 600 rules and the contract between the Town and ENP, is vital for the understandability and application of the reassessment's end product. Thus, the board believes an additional hearing is necessary to reach a final determination as to whether all the remedial actions have been satisfactorily performed.

Therefore, the board schedules a hearing for November 15, 2004 at 9:00 a.m. in the board's offices located at Johnson Hall, 107 Pleasant Street, third floor, Concord, New Hampshire. The board directs a representative of ENP to be present at the hearing and to have available all the additional documents and addendums to the assessment manual that were supplied to the Town in response to the Order. The board also directs its review appraisers to be present and available at the hearing.

In accordance with TAX 208.05(5), the Town shall, no less than 10 days prior to the hearing date, either post copies of this order in two public places in the Town or print the notice 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 a copy of the foregoing Order has been mailed this date, postage prepaid, to: Chairman, Board of Selectmen, Town of Unity, 13 Center Road #1, Charlestown, New Hampshire 03603-7500; and Interested Parties: Ms. Elaine Van Dusen, 189 South Hedgehog Hill - Suite #2, Newport, New Hampshire 03773; Mr. Jeffrey Earls, Earls Nieder Perkins LLC, 556 Pembroke Street, Suite #1, Pembroke, New Hampshire 03275; Mr. Guy Petell, Mr. Robert Boley, Mr. John McSorley and Mr. Keith Gagnon, State of New Hampshire, Department of Revenue Administration, 57 Regional Drive, Concord, New Hampshire 03301.

Date: October 8, 2004

_____
Anne M. Stelmach, Deputy Clerk