

Unity Reassessment

Docket No.: 19437-03RA

ORDER

In an order dated April 19, 2003, the board directed its RSA 71-B:14 review appraisers “. . . to gather facts regarding the thoroughness of the Town of Unity’s (“Town”) 2002 reassessment, . . . and . . . to submit a report to the board on their findings, with a copy sent to the Town.” On November 25, 2003, Ms. Cynthia Brown filed such a report (“Report”).

The board has reviewed the allegations contained in Ms. Elaine Van Dusen’s March 7, 2003 letter and attachments (“Letter”), as well as the Report, and finds a hearing is appropriate to gather further evidence as to whether a need exists for the board to assert its RSA 71-B:16 and RSA 71-B:16-a authority to order a full or partial reassessment. Consequently, the board shall hold a hearing in this matter on February 20, 2004 at 9:00 a.m. in the offices of the board located at 107 Pleasant Street, Johnson Hall, Third Floor, Concord, New Hampshire. The board will receive testimony from any Town official or taxpayer relative to the need for either a complete reassessment or some other remedial reassessment action.

In addition to receiving further evidence relative to the issues raised in the Letter and the Report, the board directs a representative of Earls Neider Perkins, LLC (“ENP”), the Town’s assessing contractor for the 2002 reassessment, be present and to submit assessment-record cards

for the sale properties that comprise the Town's sales survey contained in Addendum C to the Report. Further, ENP shall submit any additional documentation, discussion or analysis, if it currently exists, that further explains how the land base rates were determined, the basis for any adjustments applied to the sold properties and how those base rates and adjustments were to be applied to other non-sold properties.

In accordance with TAX 208.05(5), the Town shall, not 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, HCR 66, Box 176, Newport, New Hampshire, 03773; and Interested Parties: Elaine Van Dusen, HCR 66, Box 206, Newport, New Hampshire 03773; Jeffrey Earls, 58 Branch Turnpike, # 109, Concord, New Hampshire, 03301; Director Robert Boley, Department of Revenue Administration, Community Services Division, 57 Regional Drive, Concord, New Hampshire, 03301; John McSorley, Department of Revenue Administration, Community Services Division, 57 Regional Drive, Concord, New Hampshire, 03301; and Keith Gagnon, Department of Revenue Administration, Community Services Division, 57 Regional Drive, Concord, New Hampshire, 03301.

Date: January 23, 2004

Anne M. Stelmach, Deputy Clerk