

In Re: Town of Unity Reassessment Inquiry

Docket No.: 19437-03RA

ORDER

Prompted by the attached March 7, 2003 detailed letter and enclosures from taxpayer Elaine Van Dusen, the board directs its RSA 71-B:14 review appraisers to gather facts regarding the thoroughness of the Town of Unity's ("Town") 2002 reassessment, whether such reassessment is compliant with applicable statutes and rules, and the adequacy of the Town's general assessment practices, and then to submit a report to the board on their findings, with a copy sent to the Town. This initial investigation is a preliminary step in determining if there exists a basis for the board to order a full or partial reassessment as provided in RSA 71-B:16, II and III.

71-B:16 Order for Reassessment. The board may order a reassessment of taxes previously assessed or a new assessment to be used in the current year or in a subsequent tax year of any taxable property in the state: . . .

II. When it comes to the attention of the board from any source . . . that a particular parcel of real estate or item of personal property has not been assessed, or that it has been fraudulently, improperly unequally, or illegally assessed; or

III. When in the judgment of the board, determined in accordance with RSA 71-B:16-a, any or all of the property in a taxing district should be reassessed or newly assessed;

After reviewing the report, the board will decide whether to schedule a hearing for Town

officials and the public to provide testimony and evidence as to any need for a full or partial reassessment or other remedial action under the board's above-cited authority.

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, 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: April 9, 2003

Anne M. Bourque, Deputy Clerk