

In Re: Town of Richmond

Docket No.: 25490-11OS

ORDER

Following receipt of a June 23, 2011 letter from Mr. Bruce Currier, a taxpayer in the “Town,” and the Town’s July 20, 2011 and August 17, 2011 responses to the board’s initial inquiry, the board issued a September 21, 2011 Order opening an investigation, based upon its authority under RSA 71-B:16, II. That Order directed the board’s RSA 71-B:14 review appraisers to review the relevant assessment and current use documents in the Town and other available information and file a report of their findings.

Ms. Cynthia L. Brown, CNHA, one of the board’s review appraisers, completed and filed her report on November 4, 2011 (the “Report”). On that date, the board sent copies of the Report to the Town and Mr. Currier and they were given 10 days to submit written comments to the board, but neither has done so.

Upon review of the Report and the other documents on file in this docket, the board finds no further action is warranted pursuant to its statutory authority and the docket should be closed. It is now clear an inadvertent error caused the Town to assess part of Mr. Currier’s land at ad valorem rates from 2004 to 2010, even though the land had been placed in current use in 1994. The Town promptly corrected this inadvertent

error in 2011 when Mr. Currier first discovered it and brought it to the Town's attention. It is also clear from the Report that this was an "isolated case" affecting only one property owner, not a "systematic problem" affecting other current use property owners in the Town.

Assessments are an annual event. (See RSA 74:1.) While the error resulted in overassessment of Mr. Currier's land in prior years, no notice or complaint regarding it was brought to the Town's attention until 2011. When a taxpayer's property is overassessed in any year, the legislature has provided a statutory process for seeking and obtaining an abatement, provided the taxpayer acts in a timely manner each year. (See RSA 76:16 and RSA 76:16-a.)

The Town corrected the error for the 2011 tax year and the board finds no further action to compel the Town to do so for the prior years is warranted. Consequently, this docket is hereby closed.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Michele E. LeBrun, Chair

Douglas S. Ricard, Member

Albert F. Shamash, Esq., Member

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CERTIFICATION

I hereby certify a copy of the foregoing Order has been mailed this date, postage prepaid, to: Mr. Bruce Currier, 538 Old Homestead Highway, Richmond, NH 03470, Taxpayer; Chairman, Board of Selectmen, Town of Richmond, 105 Old Homestead Highway, Richmond, NH 03470; and Mr. Stephan W. Hamilton, Director, Property Appraisal, State of New Hampshire, Department of Revenue Administration, 109 Pleasant Street, Concord, NH 03301.

Dated: 12/9/11

Anne M. Stelmach, Clerk