

In Re: Town of Richmond

Docket No.: 25490-11OS

ORDER

On June 23, 2011 the board received a letter from Mr. Bruce Currier, a taxpayer of the “Town,” raising a question as to why his land was not assessed using current use values. Mr. Currier stated his land has been in current use since 1994 and had been assessed accordingly until 2003. After requesting and receiving an explanation from the Town Selectmen of the concerns raised in Mr. Currier’s letter, the board, pursuant to its authority contained in RSA 71-B:16, II¹, opens an investigation into the treatment of all parcels enrolled in current use in the Town.

The board directs its RSA 71-B:14 appraisers to review any relevant assessment and current use documents, including the reassessment manual prepared during the 2009 reassessment, the department of revenue administration’s monitoring documents of the reassessment (see RSA 21-J:11, II) and assessment-record cards and file a report of their

¹ This statute provides:

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 parcel of real estate . . . has been fraudulently, improperly, unequally, or illegally assessed.”

findings to the board, copying the Town. After review of the appraisers' report, the board will make a determination as to whether further proceedings under RSA 71-B:16-a and Part Tax 208 are appropriate.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Michele E. LeBrun, Chair

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 Richmond, 105 Old Homestead Highway, Richmond, NH 03470; Mr. Stephan W. Hamilton, Director, Property Appraisal, State of New Hampshire, Department of Revenue Administration, 109 Pleasant Street, Concord, NH 03301; and Mr. Bruce Currier, 538 Old Homestead Highway, Richmond, NH 03470.

Dated: 9/21/11

Anne M. Stelmach, Clerk