

**In Re:**

**NH Electric Cooperative, Inc.**

**(See Attached Case List)**

**STRUCTURING CONFERENCE ORDER**

On May 9, 2013, the board held a structuring conference with respect to individual tax year 2011 abatement appeals of the assessments in 13 municipalities (listed on the attached sheet). Attorneys and/or assessing contractors for each of the parties attended this conference in response to the March 25, 2013 Order (the “March Order”) which addressed the “Motion to Reschedule Date for Submission of Report of Settlement Meeting and to Schedule a Structuring Conference” (the “Motion”) filed by the “Taxpayer.” The board partially grants the Motion as set forth below.

At the conference, the Taxpayer filed a “Proposal re Case Structuring” (the “Taxpayer’s Proposal”) containing suggestions regarding various procedural issues. The board gave the parties an opportunity to comment and respond to these suggestions. Following board questions and further discussion, as well as review of additional written responses filed on May 17, 2013 by Attorney Judith E. Whitelaw on behalf of all the municipalities and on May 22, 2013 by Attorney Margaret H. Nelson on behalf of the Taxpayer, the following schedule is hereby ordered to govern each appeal:

1. By June 3, 2013 – filing of any requests and/or stipulations for protective orders regarding the confidentiality of data submitted in these appeals;
2. By June 17, 2013 – filing of any stipulation regarding:
  - a. assessed value, tax rate and the median equalization ratio in each municipality; and
  - b. the proportionality of the land assessment in each municipality;
3. By September 3, 2013 – filing of any motions and supporting briefs concerning the use of DRA appraisals (prepared pursuant to RSA ch. 83-F);
4. By September 16, 2013 – filing of any reply briefs regarding the use of the DRA appraisals;
5. By October 2, 2013 – completion of all discovery (except for any appraiser depositions) and filing of any discovery motions in connection therewith;
6. By December 2, 2013 - deadline for submission of Taxpayer appraisal to each municipality (if the Taxpayer intends to rely upon an appraisal);
7. By January 15, 2014 – deadline for compliance with Tax 203.07 mediation requirements, including filing of report with the board;
8. By March 17, 2014 – deadline for submission of municipality appraisal to Taxpayer (if the municipality intends to rely upon an appraisal);
9. By April 4, 2014 – completion of any appraiser (expert witness) depositions;
10. By April 24, 2014 – submission to the board of four copies<sup>1</sup> of any appraisal each party intends to rely upon; and
11. The weeks of May 19, 2014 and May 26, 2014 – hearings on the merits of each appeal.

Further, the board is in receipt of a May 17, 2013 “Revised Motion to Consolidate” from Gary J. Roberge of Avitar Associates of New England, Inc. Mr. Roberge represents five municipalities, four of which (Andover, Lempster, Plainfield and

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<sup>1</sup> The board intends to keep three copies for board members and to mark one copy as an official exhibit. Therefore, the parties should not submit any additional copies of these appraisals at the hearing.

Thornton) wish to consolidate their appeals for hearing and the fifth (Grafton) does not. On May 28, 2013, the Taxpayer filed an “Objection” to the Motion to Consolidate, but the board is not persuaded by the reasons stated therein. The board finds consolidation of the four appeals for hearing and decision can be accomplished to achieve “an efficient and cost-effective adjudication process” without precluding the Taxpayer from presenting consideration of any “unique facts” pertaining to each municipality” or affecting its other expressed concerns. (Cf. Objection, pp. 1-2.) Consequently, the board grants the Motion to Consolidate for hearing and decision the Andover, Lempster, Plainfield and Thornton appeals. Notwithstanding this consolidation, the board intends to make separate findings in each appeal.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Michele E. LeBrun, Chairman

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Albert S. Shamash, Esq., Member

**CERTIFICATION**

I hereby certify a copy of the foregoing Structuring Conference Order has this date been mailed, postage prepaid, to: Margaret H. Nelson, Esq., Sulloway & Hollis, PO Box 1256, Concord, NH 03302, Taxpayer representative; Walter L. Mitchell, Esq. and Judith E. Whitelaw, Esq., Mitchell Municipal Group, P.A., 25 Beacon St. East, Laconia, NH 03246; Mr. George E. Sansoucy and Mr. Brian D. Fogg, George E. Sansoucy, PE, LLC, 89 Reed Road, Lancaster, NH 03584; Avitar Associates of New England, Inc., 150 Suncook Valley Highway, Chichester, NH 03258; Mr. Todd Haywood, Granite Hill Municipal Services, PO Box 1484, Concord, NH 03302; and Brett S. Purvis & Associates, Inc., 3 High Street, 2A, PO Box 767, Sanbornville, NH 03872; Chairman, Board of Selectmen, PO Box 61, Andover, NH 03216; Chairman, Board of Selectmen, 1 Dalton Road, Brentwood, NH 03833; Chairman, Board of Selectmen, 17 Bridge Street, Colebrook, NH 03576; Chairman, Board of Selectmen, 157 Main Street, Epping, NH 03042; Chairman, Board of Selectmen, PO Box 299, Grafton, NH 03240; Chairman,

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Board of Selectmen, PO Box 33, East Lempster, NH 03605; Chairman, Board of Selectmen, PO Box 126, Lyme, NH 03768; Chairman, Board of Selectmen, 6 Pinnacle Hill Road, New Hampton, NH 03256; Chairman, Board of Selectmen, PO Box 67, 55 Main Street, Center Ossipee, NH 03814; Chairman, Board of Selectmen, PO Box 380, Meriden, NH 03770; Chairman, Board of Selectmen, PO Box 194, Center Sandwich, NH 03227; Chairman, Board of Selectmen, 16 Merrill Access Road, Thornton, NH 03285; and Chairman, Board of Selectmen, Town of Unity - 13 Center Road #1, Charlestown, NH 03603-7500.

Dated: May 31, 2013

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Anne M. Stelmach, Clerk