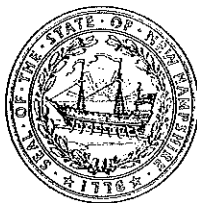


# State of New Hampshire

## Board of Tax and Land Appeals

Michele E. LeBrun, Chair  
Albert F. Shamash, Esq., Member  
Theresa M. Walker, Member  
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Anne M. Stelmach, Clerk



Governor Hugh J. Gallen  
State Office Park  
Johnson Hall  
107 Pleasant Street  
Concord, New Hampshire  
03301-3834

**Re: City of Berlin**

**Docket No.: 29285-19OS**

### **ORDER CLOSING DOCKET**

The board closes this docket based upon the recent pleading filed by the “City” and the department of revenue administration (“DRA”): namely, the November 16, 2021 Joint Motion to Approve Consent Decree (the “Motion”). The Motion includes a proposed “Consent Decree” signed by the City Manager (after approval by the City Council at a public meeting on November 15, 2021) and the Commissioner of the DRA.<sup>1</sup>

Paragraphs 15.I and 15.J in the proposed decree are particularly relevant to this docket.

They provide, as follows:

I. The City has amended the tax cards for the three BBOA [Berlin Board of Assessors] former members to include items required by the Department [DRA] email of July 30, 2021, including the correction of the Goddard property tax card for the amount of completion; and

J. The City will bill the BBOA former members to adjust the discount that they received on their 2020 tax bills, and the Department [DRA] will review and comment on those adjustments within 10 calendar days of receipt of final calculations before the bills are finalized.

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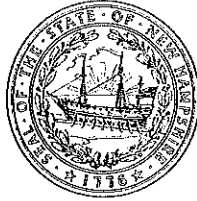
<sup>1</sup> In paragraph 15.L, the City and the DRA represent and agree as follows:

L. This Consent Decree resolves all matters under contest respecting the Berlin Board of Assessors abatements of the 2018 revaluation, as set forth in the March 17, 2021 Order of the Board, and any issues concerning the 2020 revaluation, whether or not any provision is made herein with respect thereto.

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03301-3834

**In Re: City of Berlin**

**Docket No.: 30369-22RA**

**ORDER REGARDING TAX YEAR 2022 REASSESSMENT**  
**ISSUED IN RESPONSE TO PROPOSED CONSENT DECREE**

The board has reviewed the November 16, 2021 Joint Motion to Approve Consent Decree (the “Motion”) filed by the “City” and the department of revenue administration (“DRA”) and the record in a preceding docket: BTLA Docket No. 29285-19OS. In light of this filing and for the reasons detailed below, the board opens this new reassessment docket.

In the Motion, the parties ask the board to approve an attached, proposed “Consent Decree” signed by the City Manager (after approval by the City Council at a public meeting on November 15, 2021) and the Commissioner of the DRA. After reviewing the material chronology leading up to the Motion, the City and the DRA state (in ¶15.L) this proposed Consent Decree “resolves all matters under contest respecting the Berlin Board of Assessors abatements of the 2018 revaluation, as set forth in the March 17, 2021 Order of the Board, and any issues concerning the 2020 revaluation.” They further state (in ¶15) they have entered the proposed Consent Decree “for the good of taxpayers in the City and the State.” One key aspect of the proposed Consent Decree is the City’s agreement to complete a “full statistical revaluation” for tax year 2022. [See ¶15.A.] The proposed Consent Decree also details additional, specific tasks both the DRA and the City are required to complete.

The Motion is granted in substantial part, as follows:

- ¶ 15.A, C, D, E, G and H of the proposed Consent Decree are approved and adopted in their entirety as part of this Order (for ease of reference, these specific provisions are attached as Attachment A hereto);
- The 2022 full statistical revaluation shall be completed pursuant to all of the DRA's Rev 600 rules applicable to "BTLA ordered revaluations"<sup>1</sup>;
- Throughout the 2022 full statistical revaluation process, the DRA shall promptly communicate to the board, copying the City, any unresolved concerns it has regarding the City's new data collection manual, its data collection process and its workplan [cf., proposed Consent Decree, ¶15.G. 1, 2 and 3]; and
- The DRA shall provide to the board the "letter and checklist confirming that the City's USPAP report for the 2020 revaluation... is compliant with USPAP requirements" described in ¶15.H of the proposed Consent Decree.

The board shall retain jurisdiction until such time as the parties jointly notify the board of the completion of all aspects of this Order. Following receipt of such notice, the board will then take such further action as may be required. [See Tax 208.06 (a)(2), (3) and (4); cf. proposed Consent Decree, ¶15.E.]

SO ORDERED.

BOARD OF TAX AND LAND APPEALS



Anne M. Stelmach, Clerk  
Per Order of the Board

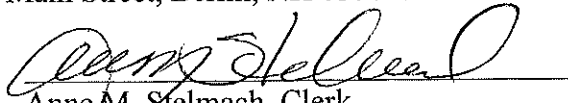
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<sup>1</sup> The relevant DRA rules include, but are not limited to: Rev 602.01(f); 602.03(a)(7); 602.06(f); 603.03(a)(6); 603.03(a)(7); 603.03(c); 603.04(g)(2); 603.04(g)(7); 603.04(i)(1); 607.01; and 607.02.

**CERTIFICATION**

I hereby certify a copy of the foregoing Order and Hearing Notice has been mailed this date, postage prepaid, to: Christopher L. Boldt, Esq., Donahue, Tucker & Ciandella, PLLC, 164 NH Rte. 25, Towle House – Unit 2, Meredith, NH 03253, counsel for the Municipality; Peter C.L. Roth, Esq. and Derek E. Kline, Esq., State of New Hampshire, Department of Revenue Administration, 109 Pleasant Street, Concord, NH 03301, counsel for Department of Revenue Administration; Chairman, Board of Assessors, 168 Main Street, Berlin, NH 03570; and Mr. James Wheeler, City Manager, City of Berlin, 168 Main Street, Berlin, NH 03570.

Dated: December 13, 2021

  
Anne M. Stelmach, Clerk

Attachment A

[Relevant Excerpts from ¶15 of proposed Consent Decree]

A. Subject to approval by the Department [DRA] pursuant to Rev 602.01(f) which shall not be unreasonably withheld, the City shall enter into a contract, as defined in Rev 601.13 to perform a full statistical revaluation as such is defined in Rev 601.25, including a field review of all properties and a measure and list of sale properties in accordance with Rev 603.03 and Rev 603.04(f), which shall be treated as a Board reassessment as defined in Rev 601.09;

C. The revaluation shall include appropriate, industry-recognized analysis regarding site influence values, to include views and waterfrontage, to the reasonable satisfaction of the Department;

D. The revaluation shall be completed for tax year 2022. The contract shall be considered satisfied when the terms of Rev 602.03 have been met;

E. Pursuant to Tax 208.06, the City shall file monthly progress reports with the Board with copies to the Department of the steps taken to comply with this [proposed] Consent Decree, and such reports shall be signed by the City Manager;

G. The City and the Department agree that certain additional conditions are in the public interest. These conditions are as follows:

1. Pursuant to RSA 21-J:3, V and VI, the City shall allow the Department to review its new data collection manual, which shall be developed and finalized prior to the commencement of the work on the revaluation. Any Department recommendations will be made to the City in writing within 20 calendar days of receipt;

2. Throughout the performance of the revaluation, the Department shall conduct such field and/or desk review, periodically, random samplings of sale and nonsale properties (comparing against original field cards) while the project progresses as the Department may deem appropriate. The City shall provide the Department with unrestricted access to all work papers, and other information concerning the revaluation, as the Department may desire;

3. The City shall develop a detailed work plan for the remaining work to be completed for the revaluation in conjunction with the selected contractor which the City shall share with the Department for review and consultation. The work plan shall include, among other things, a detailed timeline and concrete project goals. The work plan may not be amended without providing 10 calendar days' notice to the Department; [and]

4. The City shall provide its substantive preliminary analysis of values to the Department for review prior to the establishment of preliminary values and the start of informal hearings and the Department shall review and comment on the analysis within 20 calendar days or such other time as the parties may agree to;

H. Upon approval of this Consent Decree by the Board, the Department shall provide a letter and checklist confirming that the City's USPAP report for the 2020 revaluation submitted as of October 27, 2021, is compliant with USPAP requirements specified on the checklist.