



**State of New Hampshire**  
**Department of Revenue Administration**

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June 13, 2017

Mr. Richard C. House, Director  
Union Village Community Association  
P.O. Box 161  
Union, NH 03887

Dear Mr. House:

Thank you for your letter of June 9, 2017 to Michelle Clarke and for the supporting attachments (via email). I also wish to thank you for alerting the Municipal Bureau to the incorrect reading of the deliberative session minutes (although the minutes failed to mention a hand-count vote) and the fact that a voice vote had not been used.

Your request for information concerning the "proper way to make a formal appeal" is an area that is within the purview of the Board of Selectmen. You noted in your letter of June 9, 2017 to the Wakefield Board of Selectmen that they might initiate such an appeal to DRA. At this early moment in the examination and approval of appropriations under RSA 21-J:35, II (a), such action would take the form of a request to reconsider the disallowance. Should the Wakefield Board of Selectmen request any reconsideration we would, of course, review such as they are made.

A formal statutory appeal is available to the Wakefield Board of Selectmen (See RSA 21-J:35, VI), but the appropriation disallowance is one element of the calculation of the tax rate, and the appeal window does not open until the tax rate is finalized.

Sincerely,

*Bruce Kneuer*

Bruce Kneuer  
Supervisor, Municipal Bureau

TDD Access: Relay NH 1-800-735-2964

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