

## **Northumberland Reassessment**

**Docket No.: 18358-00RA**

### **ORDER**

The board held a hearing on September 26, 2001 to determine the effective date of the reassessment of the Town of Northumberland (“Town”). Present at the hearing were representatives of the department of revenue administration (“DRA”) and the Town manager, Jeremiah Lamson. Based on the testimony received at the hearing, the board asserts its RSA 71-B:16, III authority and orders the Town to complete the reassessment, as contracted, effective for the 2001 tax year.

#### **Chronology of Events**

This matter was brought to the board’s attention through a September 7, 2000 petition filed by the DRA pursuant to RSA 21-J:3, XXV and RSA 71-B:16, V. A hearing was scheduled for January 25, 2001. On January 17, 2001, the board granted the Town’s request for a continuance based on its representation that it was entering into a contract, pending approval of funding at the March 2001 Town meeting, with Nyberg, Purvis & Associates (“Nyberg”) to perform a reassessment effective for tax year 2001. Subsequent to the Town meeting, the Town notified the board that funding had been approved and supplied a copy of the Nyberg contract. Further, on August 27, 2001, the Town’s selectmen notified the board that the reassessment was approximately “halfway completed and should meet the deadlines shown in the contract.” On

August 29, 2001, the board received a call from the DRA advising the Town intended to delay the implementation of the reassessment until tax year 2002. Consequently, the board held a telephone conference on September 12, 2001 to clearly ascertain the Town's intentions. The information received during the telephone conference prompted the board to schedule the hearing of September 26, 2001.

### Board's Findings

At the hearing, Mr. Lamson stated the selectmen's primary reason for postponing the reassessment was to avoid borrowing money, and the associated interest, in anticipation of taxes to meet county, school and other financial commitments that come due in December. The board finds this is not an adequate reason (nor, indeed, a criteria of RSA 71-B:16-a) to delay the improved assessment equity such a reassessment should produce. Based on the testimony of Guy Petell, DRA director of property appraisal, relative to the Town's desire to have a contract signed by the DRA in November, 2000 and the straightforward wording of the effective date of the Town's contract with Nyberg, it is clear the Town was initially proceeding under the assumption that the reassessment would be effective for tax year 2001. The contract was signed by the DRA in January 2001<sup>1</sup>, thus giving the Town adequate time to plan financially for the contract's completion date of November 30, 2001, and for the tax rate being set shortly thereafter. Further, delaying the reassessment for one year would cause the Town to incur additional expense outside the contract with Nyberg to update the values for one year later. See DRA's reassessment rule REV 603.15. While the Town had not received a firm estimate from Nyberg, the preliminary estimate of \$10,000 or more (also confirmed by Mr. Petell as a

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<sup>1</sup> The original contract was not approved by the DRA because the Town had not received approval of the funding.

reasonable estimate) certainly indicates the added expense could be significant. More importantly, however, the 17 years that have elapsed since the Town's last reassessment and the last three years' coefficients of dispersion, as enumerated in the DRA's petition, indicate there is an immediate need for a reassessment.

To ensure the Town's reassessment is completed effective for 2001, the Town shall, within 10 days of the clerk's date on this order, submit a letter to the board confirming that Nyberg has been informed of the board's order and is continuing with its work to complete the reassessment. The Town is also ordered to post copies of this order in two public places within the Town and to publish its contents in a newspaper of general circulation as soon as practicable.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Paul B. Franklin, Chairman

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Michele E. LeBrun, Member

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Douglas S. Ricard, Member

Albert F. Shamash, Esq., Member

**CERTIFICATION**

I hereby certify that copies of the foregoing order have been faxed and mailed, this date, postage prepaid, to: Chairman, Selectmen of Northumberland; Jeremy Lamson, Town Manager of Northumberland; Mark J. Bennett, Esq., counsel for the DRA; and Guy Petell, Director of

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Date:

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Lisa M. Moquin, Clerk