

In Re: Town of Northumberland

Docket No.: 22579-07RA

SHOW CAUSE ORDER AND HEARING NOTICE

On June 18, 2007, a petition was filed with the board by Ronald and Linda Caron and Deborah Weeks (“Lead Petitioners”) pursuant to RSA 71-B:16, asserting there exists a basis for a municipal wide reassessment in light of the fact the 2006 update included some “inaccuracies” and did not produce proportionate assessments. In accordance with Tax 208.05, the board directed its tax review appraisers to perform an investigation of the assessing practices of the “Town” and to conduct an assessment to sale ratio study and file a report (the “Report”).

On October 19, 2007, Ms. Theresa M. Walker, tax review appraiser, filed the Report outlining her findings relative to the Town’s assessing practices, the assessment equity resulting from the 2006 update by performing an overall and stratified assessment-to-sale ratio study and several of the petition’s allegations. A copy of the Report has been submitted to the Town and the Lead Petitioners.

Pursuant to Tax 208.05(a)(5) the board will hold a hearing on **Monday, December 17, 2007 at 10:00 a.m.** in the offices of the board located at Johnson Hall, Governor Hugh J. Gallen State Office Park, 107 Pleasant Street, Concord, New Hampshire. At the hearing the Town and its contract assessor, Brett S. Purvis & Associates, Inc. should show cause why the board should

not order a reassessment or other corrective actions given the regressivity of the assessments resulting from the 2006 update as presented in the Report and the several questionable assessment agreements alleged in the petition and addressed in the Report at page 15. The board will also receive any testimony and evidence from the Lead Petitioners and any other Northumberland taxpayers as to the need for a reassessment or other corrective action. The board also requests the department of revenue administration's ("DRA") RSA 21-J:11 monitor be present for testimony as to any review or recommendations DRA provided the Town during or subsequent to the 2006 update. After considering the Report's findings and all other testimony and evidence, the board will make findings with regard to the criteria set forth in RSA 71-B:16-a and issue an order as to the need for a reassessment or other corrective actions in the Town.

As provided in Tax 208.05(a)(5), the Town is ordered to either post copies of this Show Cause Order and Hearing Notice in two public places in the municipality or print it in a newspaper of general circulation no less than 10 days prior to the hearing date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Chairman

Michele E. LeBrun, Member

Douglas S. Ricard, Member

Albert F. Shamash, Esq., Member

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Certification

I hereby certify a copy of the foregoing Show Cause Order and Hearing Notice has this date been mailed, postage prepaid, to: Ronald and Linda Caron, 10 State Street, Groveton, NH 03582, Deborah Weeks, 103 Lancaster Road, Groveton, NH 03582; Chairman, Board of Selectmen, Town of Northumberland, 2 State Street, Groveton, NH 03582; and Guy Petell, State of New Hampshire Department of Revenue Administration, PO Box 487, Concord, NH 03302.

Date: November 6, 2007

Anne M. Stelmach, Clerk