

**In Re: Town of Northumberland**

**Docket No.: 22579-07RA**

**ORDER**

This “Order” responds to the “Lead Petitioners’” November 27, 2007 request for a change in venue (the “Request”) of the December 17, 2007 reassessment hearing (the “Hearing”) scheduled at the board’s office in Concord. The “Show Cause Order and Hearing Notice” (the “Hearing Notice”) was sent to the parties on November 6, 2007. On December 4, 2007 the board held a telephone conference with the Lead Petitioners and several of Northumberland’s Selectmen and the Town Manager. This Order memorializes the verbal ruling denying the Request the board made at the conclusion of the telephone conference.

The board is sympathetic to the distance individuals in this action need to travel to attend the Hearing. For the following reasons, however, the board finds it would be inappropriate to continue the Hearing and change its location.

First, RSA 71-B:10 requires the board to provide a minimum of 20 days notice of any hearing date, place and nature of the hearing (See also RSA 541-A:31). If the board were to change the venue at this late date, it would not be possible to preserve the December 17<sup>th</sup> hearing

date. As noted during the telephone conference, the board has over a 1,000 case docket and has already scheduled hearings through mid-2008. Consequently, it would not be possible for the board to reschedule and notice a hearing in a timely fashion to allow any potential remedy (for example, a full reassessment or some lesser remedial action) that may result from the hearing to occur during the 2008 tax year and for the Town to appropriate any necessary funds at its March annual town meeting.

Second, the Town indicated it had posted notice of the Hearing as required by the Hearing Notice. As a result, there may be individuals who have already made accommodations and plans to attend the Hearing who would be affected by a change in hearing date.

Third, as noted during the telephone conference, the board does not have funds budgeted to travel and properly hold hearings in various municipalities throughout the state that may wish to have such hearings held locally rather than in Concord (for many of the same reasons mentioned in the Request and during the telephone conference). While the board certainly appreciates the effort taxpayers and municipal officials make to travel and, in some instances, take time off from work to be present at the Concord hearing location, the board has to balance the concerns contained in the Request with the limitations of the board's appropriations and personnel provided by the legislature and the need to efficiently manage its docket so as to consistently and timely address the grievances of all taxpayers in New Hampshire.

Fourth, the board is required to record all of its proceedings (RSA 71-B:7). The board's recording system in Concord is not designed to be transportable. Further, the board does not have funds available for contracting with a court reporting service to record tax proceedings. Because all the board's tax appeals are appealable to the supreme court, the board must create an accurate record that can be transcribed in the event an appeal is taken.

Fifth, if individuals desiring to provide input are unable to attend the Hearing, they may submit their comments in written form and file them with the board prior to the hearing date, either by mail (107 Pleasant St, Concord, N.H. 03301) or by e-mail (clerk@btla.state.nh.us).

Finally, the board's jurisdiction in a reassessment petition is to determine if the total tax burden in a municipality is, in a general fashion, legally and proportionally distributed and shared by its taxpayers. Thus, it is important that individuals who have knowledge of the petition's concerns or the municipality's assessing practices be present at the Hearing or, if unable to attend, to file their comments with the board prior to the Hearing. Others may attend the public hearing, should they wish to do so, but their presence is not required for a resolution of the issues before the board.

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

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Albert F. Shamash, Esq., Member

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**Certification**

I hereby certify a copy of the foregoing Order 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, Lead Petitioners; Chairman, Board of Selectmen, Town of Northumberland, 2 State Street, Groveton, NH 03582; Brett S. Purvis & Associates, Inc., 3 High Street, 2A PO Box 767, Sanbornville, NH 03872, Contracted Assessing Firm; and Guy Petell, State of New Hampshire Department of Revenue Administration, PO Box 487, Concord, NH 03302, Interested Party.

Date: December 7, 2007

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Anne M. Stelmach, Clerk