

In Re: Town of Northfield

Docket No.: 24770-10OS

ORDER

On May 7, 2010, the board received a letter from Ms. Cecile Lockwood, a taxpayer of Northfield, raising a question as to an error/discrepancy in her assessment-record card. After a telephone inquiry by the board's clerk to the "Town's" tax collector, the board's clerk on May 12, 2010 sent a letter to the Northfield Selectmen requesting an explanation of the concerns raised in Ms. Lockwood's letter. The Town's administrator, Mr. Glenn Smith, responded in a letter dated May 17, 2010 ("Town's letter").

After review of the explanation and chronology contained in the Town's letter, the board, pursuant to its authority contained in RSA 71-B:16, III¹, opens an investigation to determine whether the economic depreciation factor, as described in the Town's letter, was part of the market analysis conducted by the Town during its 2008 reassessment and, if it was, whether it was consistently applied to all appropriate properties. The board directs its RSA 71-B:14 appraisers to review any relevant assessment documents, including the reassessment manual prepared during the 2008

¹ The board may order a reassessment of taxes previously assessed or a new assessment to be used in the current year or in a subsequent tax year of any taxable property in the state:

...

III. When in the judgment of the board, determined in accordance with RSA 71-B:16-a, any or all of the property in a taxing district should be reassessed or newly assessed; or ...

reassessment, the department of revenue administration's monitoring documents of the reassessment (see RSA 21-J:11, II) and assessment-record cards and file a report of their findings to the board, copying the Town. After review of the appraisers' report, the board will make a determination as to whether further proceedings under RSA 71-B:16-a and Part Tax 208 are appropriate.

By separate letter (enclosed) the board declines accepting Ms. Lockwood's letter as an appeal pursuant to RSA 76:16-a as it is untimely for the 2008 tax year. The issues raised in that letter, however, will be pursued through this investigation.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Chairman

Michele E. LeBrun, Member

Albert F. Shamash, Esq., Member

CERTIFICATION

I hereby certify a copy of the foregoing Order has been mailed this date, postage prepaid, to: Chairman, Board of Selectmen, 21 Summer Street, Northfield, NH 03276; Mr. Stephan W. Hamilton, Director, Property Appraisal, State of New Hampshire, Department of Revenue Administration, 109 Pleasant Street, Concord, NH 03301; and Ms. Cecile C. Lockwood, 1 Peverly Road, Northfield, NH 03276.

Dated:

Anne M. Stelmach, Clerk