

**In Re: Town of Randolph Reassessment**

**Docket No.: 26074-11RA**

**ORDER**

The board held a noticed hearing on July 12, 2012 with respect to the RSA 71-B:16, IV “Petition” filed on November 18, 2011 by John T.B. Mudge and Elizabeth Breunig (the “Lead Petitioners”) on behalf of themselves and others (a total of more than 50 taxpayers in the “Town”). The Petition expresses dissatisfaction with the 2009 reassessment and asserts a need for a Town-wide reassessment (prior to 2014, the next scheduled reassessment) “because the current assessments do not maintain assessment equity and the Town lacks any effective program for the maintenance of assessment equity.”

Petitioners have the burden of proof in an RSA 71-B:16, IV proceeding.<sup>1</sup> For the reasons discussed below, the board finds the petitioners have not met their burden of proving any alleged inequities in the tax year 2009 reassessment establish the need for another reassessment prior to the reassessment the Town has already planned for tax year 2014.

At the hearing, the board received testimony from: the Lead Petitioners; three other taxpayers in the Town (Jim Meiklejohn, David Forsyth and Anne Forsyth); Ted Wier, chairman

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<sup>1</sup> Town of Nottingham, BTLA Docket No. 21520-06RA (“Nottingham”) August 3, 2006 Order at p. 2; and October 13, 2006 Order at p. 8.

of the Town Selectmen; Loren Martin and Gary Roberge of Avitar Associates of New England, Inc. (“Avitar”), the Town’s contract assessor; and Cynthia L. Brown, CNHA, the board’s review appraiser. Representing the Town at the hearing was H. Bernard Waugh, Jr., Esq. of Gardner Fulton & Waugh PLLC.

Both parties referenced the May 4, 2012 “Report” prepared by Ms. Brown in support of their respective positions and expressed no disagreement with its content or accuracy. The Report included, in Addendum E, Avitar’s 2009 Revaluation Manual (the “Manual”). The board considered the Report, the Manual and the other evidence and testimony presented, as well as the Town’s “Brief Memorandum of Law” (the “Town Memorandum”) and the “Lead Petitioner’s Memorandum” submitted by Mr. Mudge (the “Mudge Memorandum”), both filed (with the board’s permission) after the July 12, 2012 hearing.

There is no dispute the Town performed a full reassessment in tax year 2009 and plans to perform another reassessment in tax year 2014 “based on inspections of **all** properties to be completed during the summers of 2012 and 2013.” (See Town Memorandum, p. 2; emphasis in original.) The Town’s plan for completing another reassessment in tax year 2014 complies with the time frame prescribed in Part II, Article 6 of the New Hampshire Constitution<sup>2</sup> and is consistent with RSA 75:8-a (Five-Year Valuation).

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<sup>2</sup> See Sirrell v. State of New Hampshire, 146 N.H. 364, 382-83 (2003):

Part II, Article 6 governs the valuation of property for taxation purposes. While it does not require physical inspections, it does require that property be assessed at market value at least every five years. See Opinion of the Justices, 76 N.H. [588] at 596 [1911]. Property assessment entails both a physical description of the property’s features and size and a determination of the unit values for different classes of property. . . . See Opinion of the Justices, 76 N.H. at 596 (Part II, Article 6 requires “appraisals of the property to be taxed at its fair value, so that proportional taxes might be laid”); Thompson v. Kidder, 74 N.H. 89, 95 (1906) (“Article 6 . . . was intended to secure proportional assessments by requiring frequent revaluations.”)

The question presented by the Lead Petitioners (Mudge Memorandum, p. 11) is whether the board should exert its “authority and [this] opportunity to correct the significant inequities [allegedly resulting from the 2009 reassessment] through an order for the reassessment or new assessment of any or all of the property in the Town and to order other corrective or remedial action” earlier than 2014. These alleged “inequities” fall into two discrete areas pertaining to how the Town (through Avitar) determined in the 2009 reassessment:

- (1) “Contributory View Values” (*id.*, pp. 4-6); and
- (2) Building Base Rates [for “Different Types of Houses,” *id.*, pp. 6-8; *cf.* Town Memorandum, pp. 8-9 (discussing “The Complaint Concerning Seasonal vs. Year-Round Homes”)].

The Town has responded to the questions presented in detail and argues there is no need for a reassessment prior to 2014. The Town Memorandum does state, however, the Town is “not averse to” the entry of an order requiring “alternative remedial measures to improve information available to [a] taxpayer . . . such as requiring improved information to be placed on the tax cards.”<sup>3</sup>

#### Reassessment Criteria and the Board’s Findings

The authority to determine the need for a reassessment is prescribed by statute, specifically RSA 71-B:16, rests on “judgment” and is guided by the five criteria stated in RSA 71-B:16-a:

- I. The need for periodic reassessment to maintain current equity.
- II. The time elapsed since the last complete reassessment in the taxing district.
- III. The ratio of sales prices to assessed valuation in the taxing district and the dispersion thereof.

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<sup>3</sup> See Town Memorandum p. 8, where the Town “acknowledges” the board’s orders to this effect in three prior reassessment appeals: “Unity” (*In re: Unity Assessment*, BTLA Docket No. 19437-03RA); Nottingham; and Orford,” (*Town of Orford*, BTLA Docket No. 21473-05RA).

IV. The quality of the taxing district's program for maintenance of assessment equity.

V. The taxing district's plans for reassessment.

The board has applied these five criteria in prior reassessment appeals, they are also described and discussed in the Report and the parties are in general agreement they are applicable to the questions presented.<sup>4</sup> Applying these criteria to the evidence, the board finds the petitioners have failed to prove there is a need to order the Town to undertake a reassessment before 2014.

The Town is correct Criteria I, II and V "should not be at issue in this case." (Town Memorandum, p. 2.) The board finds the Town has met these criteria by recognizing the need for periodic reassessment, having a plan for performing another full reassessment within five years of the last reassessment in 2009 and this plan is concrete, workable and in compliance with state law. [See also Report, pp. 2, 8 and Addendum D (the "5 Year Assessor's Agreement" signed by Avitar and the Town).]

As for Criterion III, the sales ratio studies (covering different time periods) performed independently by Avitar, the department of revenue administration ("DRA") and Ms. Brown, including the relevant statistics from these studies, are detailed in the Report<sup>5</sup> and need not be discussed extensively here, especially since the petitioners have not challenged their validity or provided an alternative ratio study of their own. The evidence detailed in the Report supports the

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<sup>4</sup> While acknowledging these five statutory criteria, the Mudge Memorandum (p. 3) goes on to argue the board can order a reassessment "for any reason," such as a finding that property is "fraudulently, improperly, unequally or illegally assessed." This argument is based on an overly literal and incorrect reading of RSA 71-B:16-a (entitled "Criteria for Ordering Reassessment"). The first sentence of this statute (prescribing notice and a hearing) relates to RSA 71-B:16, III proceedings, but the second sentence which prescribes the five criteria is not so limited. In any event, Mr. Mudge does not now contend the Town acted "fraudulently" or "illegally." His questions based on whether the Town acted "improperly" or "unequally" are comprehended in the statutory criteria quoted above.

<sup>5</sup> Ms. Brown's independent ratio study, performed at the board's request, covers a 27-month period (October 1, 2009 through December 31, 2011) occurring after the 2009 reassessment values were set; in that subsequent period, Ms. Brown found 30 sales, 14 of which qualified for inclusion. (Report, p. 6.) She calculated a median ratio of 1.06, within acceptable guideline, and a coefficient of dispersion ("COD") of 20.30, slightly over the 20.0 acceptable guideline. (Id., pp. 7 and 15.)

conclusion the 2009 reassessment satisfies Criterion III. Petitioners have not presented any tangible evidence to the contrary and there is no basis for the board to find otherwise.

Criterion IV requires consideration of the “quality” of the Town’s program for maintaining assessment equity and is the only criterion meriting further discussion. The Lead Petitioners contend the quality is not satisfactory with respect to the two areas mentioned above (Contributory View Values and Building Base Rates) and therefore the board should order a full reassessment prior to 2014 (either in 2012 or 2013). The board does not agree. The evidence presented, fairly considered, only supports the more limited findings detailed below.

#### 1. Contributory View Values

The Mudge Memorandum (p. 4) states “the petitioner accepts that properties should be assessed with proportional and reasonable contributory view values and that the assessment process involves some subjective judgment.” Nevertheless, Mr. Mudge takes exception to the “assessment model” used by Avitar in 2009 because he finds it to be “personal, arbitrary, subjective and unarticulated” with respect to this component of market value. (Id., p. 5.) The board does not agree these characterizations are borne out by the evidence presented.

Mr. Roberge, an experienced assessor and Avitar’s owner, testified he personally inspected each property in the Town associated with a view and set its contributory value. In doing so, he relied upon available market data at the time of the 2009 reassessment to estimate the contributory value of each view after other factors (land and building values) were extracted. In this process, Avitar applied its own “experience and common sense.” (See Manual, “Views,” p. 131.) These steps and the Town’s assessment model are consistent with the approach

discussed by the board in Orford. (See November 3, 2005 Reassessment Order<sup>6</sup> and Addendum A thereto.)

Mr. Roberge concluded there was a range of contributory view values in the Town (from \$0 to \$100,000 in 2009). To document and support his conclusions, he took one photograph of each property and placed this picture, along with the indicated contributory value, in the “view report” included in section 10 of the Manual. (This view report is discussed in the Report at pp. 10-11; portions are also included in Tab 5 of the June 25, 2012 Memorandum filed by Mr. Mudge.)

As noted in the Report (p. 10), Ms. Brown found several properties in the Town listed for sale by real estate agencies “were advertised with various descriptive views” and “[c]learly this attribute is an important selling feature and must be included when estimating market value.” Ms. Brown further concludes in her Report (p. 15) that “[p]roperties placed on the market over the past five or six years clearly marketed views as a selling feature. . . . After a field review of

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<sup>6</sup> In Orford (pp. 12 and 15), the board stated:

A well presented extraction analysis, that forms the foundation for the assessment models, assists assessors and taxpayers in understanding, administering and accepting the results of a reassessment. Public confidence and credibility are increased when such an analysis is available. As noted in Uniform Standards of Professional Appraisal Practice, Rule 6-7(k), Comment: “The user and affected parties must have confidence that the process and procedures used conform to accepted methods and result in credible value estimates. In the case of mass appraisal for ad valorem taxation, stability and accuracy are important to the credibility of value opinions.”

. . .

The taxpayers have complained the assessment methodology and results cannot be explained to them by either the assessors or assessing firms in a clear analytical fashion. The authority to assess property has been delegated by the legislature to selectmen/assessors. This delegation entrusts this important function to a select few. Regardless of whether those elected or appointed officials perform the function or it is contracted to the private sector, those who carry out this function should document their analysis so that those who shoulder the burden, the taxpayers, can understand it. Such clear documentation is necessary to open the “black box” of any CAMA [Computer Assisted Mass Appraisal] system so that taxpayers can follow the road map of how their assessments are linked to the market data analyzed by municipalities or its contract assessing firms. Mere statements, as contained in the Revaluation Manual, that the analysis was performed are not adequate; that analysis must be shown.

all properties[,] it is my opinion properties assessed with a contributory value of a view were reasonable when compared to other properties with a similar view.” The board finds the evidence presented supports these conclusions.

There is no basis for the board to find the contributory view values determined during the 2009 reassessment resulted in disproportionality, either for the total assessments on individual properties or on a systemic basis. Mere differences of opinion regarding specific contributory view values determined for individual properties is not a valid ground for setting aside a completed reassessment. The board will discuss briefly why much of the criticism in the Mudge Memorandum (pp. 5-6) of the 2009 reassessment is not supported by the evidence and why it does not demonstrate the need for a reassessment in the Town prior to tax year 2014.

First, where the number of arm’s-length sales in a municipality is limited, it is not unreasonable to look at listings (appropriately verified and adjusted), not just “actual sales.” Sales are preferable as indications of value, but, when sales are limited in number, some information can be derived from listing information when used in conjunction with, and as corroboration for, other market data. Notably, Avitar did not use the one listing price available during the 2009 reassessment to establish value, but rather adjusted it downward by 10% and then discounted the contributory value indication further by \$61,000 (from \$161,000 to \$100,000). (See Avitar’s “Contributory Analysis of Various Views” in Tab 5 to Mr. Mudge’s June 25, 2012 Memorandum.) In general, the larger the data sample, the better the predictive value of any model employing that data. As noted in the Town Memorandum (p. 6), the Town was “required to do the best job” it could do given the limitations in the data, “such as the low number of sales,” because “that was all Avitar had to work with.” (The board will discuss later

in this Order what additional steps can be taken when an assessor faces the problem of limited sales data within a municipality.)

Second, the board does not agree with Mr. Mudge that a new “contributory analysis and assessment model” is needed in the Town to be submitted “for board approval.” (Mudge Memorandum, p. 5.) To the extent individual taxpayers are dissatisfied with the proportionality of the assessments on their properties determined during the 2009 reassessment, the individual abatement request and appeal process prescribed by statute (RSA 76:16, RSA 76:16-a and RSA 76:17) provides a reasonable avenue for redress. (See, e.g., Town of Fitzwilliam, BTLA Docket No. 21509-06RA (September 13, 2006) at p. 7.) The Town Memorandum (pp. 3-4) notes relatively few such abatement requests and appeals have been filed with respect to the values determined in the 2009 reassessment. Further, as stated in the Report (p. 14), only 12 such requests were filed for tax year 2009 and five for tax year 2010.

Third, the suggestion that view values for any reassessment should be restricted to a “maximum” that does not “substantially exceed” the values extracted from actual sales (Mudge Memorandum, p. 6.) is neither logical nor correct. While doing so might make the values more palatable and less controversial to some, it is demonstrably faulty methodology and would lead to more inequity, not less. There is no dispute the data presented in the Manual does not establish the maximum amount a view can contribute to value. Nonetheless, this does not mean an arbitrary “cap” should be imposed simply because there were only two reported sales. Doing so would be contrary to established principles and the concept of market value established by the New Hampshire Constitution and the statutes. Cf. Town of Northumberland, BTLA Docket No. 22579-07RA (January 17, 2008) at pp. 7-8 [where the board found placing arbitrary caps (“tax

freeze arrangements”) on assessments would result in “improper and illegal taxation,” causing the board to order remedial action].

Fourth, reasonable minds can disagree on whether a particular framework or methodology for estimating contributory values is more or less subjective or arbitrary than another. The “model” presented on p. 12 of the Mudge Memorandum as a “discussion draft” (the “Mudge Model”) appears to be no less arbitrary than the model employed by Avitar. The Mudge Model assigns the same fixed and absolute \$10,000 value for views of different mountains and “ranges” (whether the view from a property is of Mt. Adams, Mt. Madison, Mt. Washington or less well known peaks like “Pine Mountain” or the “Mahoosuc range”). The Mudge Model suggests additional \$10,000 or \$20,000 positive adjustments for “special” and “extra special” features and open ended negative adjustment for a road obstruction or other “undesirable object in view.”

While the contributory value of a view is inherently more subjective than other property features that impact value (such as acreage and building size), the board does not agree the alternative approach proposed by Mr. Mudge is any simpler to apply or less arbitrary than the approach used by the Town in the 2009 reassessment. No evidence was presented to establish proportionality would improve if the Town abandoned that approach and adopted the Mudge Model for assessing the contributory value of views. That model is potentially more subjective and arguably improper and illegal insofar as it places artificial caps not based on market extracted contributory values.

All other things being equal, there should be no reasonable dispute that employing one experienced assessor to evaluate and determine contributory view values throughout the Town should increase, rather than decrease, consistency and improve assessment equity. In addition,

taking a representative photograph of the view from each property and placing the photograph in the view manual is a helpful step and allows taxpayers and other interested parties to examine for themselves the distinctions drawn by that assessor between different properties with views and challenge the determination through the tax abatement and appeal process to the extent it results in a disproportional total assessment of the taxpayer's entire estate.

There is an issue the board will address regarding the notes placed by Avitar on some of the assessment-record cards ("ARCs") as descriptions of the contributory view value determinations. Ms. Brown, the board's review appraiser, found these note descriptions to be "confusing" to some extent and with respect to some properties. (See Report, pp. 10-11.) This conclusion in her Report was corroborated by the testimony of Mr. Roberge, who confirmed the notes placed on the ARCs could have been "clearer." When Ms. Brown investigated further, by performing a "field review" of each property, she found "view values appeared reasonable when comparing each property up and down each road" and "similar views generally had similar values and . . . appeared generally consistent with the views observed in the field." (*Id.*, p. 10.)

Mr. Roberge testified "degree" of view (a proxy for how wide or panoramic the view might be) was only one of several factors contributing to value. Therefore, stating the "degree" he estimated and including one picture from one perspective on each property in the view report is not always sufficient to illustrate the differences in value determined to be present in the 2009 reassessment. Consequently, it is not unreasonable to expect the Town to provide property owners with more detailed descriptions of the views to permit a better understanding of why two properties each described on the ARCs as having "60 DG" views of the same mountains, for example, had different contributory values assigned to them. If there is insufficient room to include explanatory information on the ARCs to resolve this source of confusion and make the

contributory view value determinations clearer, supplemental descriptive information can and should be added to the view report in the Manual where photos of each property having a view are shown.

The board does not envision Avitar having to re-inspect each property to which a contributory view value was assigned during the 2009 reassessment. From Mr. Roberge's testimony at the hearing, as well as the photographs and other information Avitar has already compiled, both in the Manual and perhaps in its own unpublished database, Avitar should be able to provide expanded descriptions aimed at eliminating this source of potential confusion.

The board will also comment on what steps can be taken by an assessor when there is only limited sales data available in a municipality. Part of the criticism leveled at Avitar is that it used only two sales and one listing in the Town to estimate the contributory value of views in the 2009 reassessment. The board does not entirely agree with the rationale provided in the Town Memorandum (p. 6) to the effect "that was all Avitar had to work with." Mr. Roberge testified his company (Avitar) has been assessing properties in New Hampshire for "almost 30 years." Avitar is the largest assessing contractor based in New Hampshire and is active in over 100 municipalities. Clearly, Mr. Roberge had this experience in mind when he testified to using his judgment and experience in assessing the contributory value of views.

In circumstances where there is relatively little sales data available, there is no reason why an assessor cannot expand the analysis to include sales from other municipalities, even if adjustments for locational and other differences may be required.<sup>7</sup> Where there may be insufficient sales data within a municipality, it is reasonable to expect an assessor to use market

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<sup>7</sup> The board knows of at least one instance, for example, where three neighboring municipalities sharing a common amenity (Lake Sunapee) utilize a common assessment framework drawing from sales in all three.

data that may be available from other municipalities and to place this information, when it is utilized, in the Manual. When a sales sample is increased, there can be no dispute the resulting assessed values are likely to have more statistical reliability, as well as leading to more credible and supportable outcomes. Consequently, the board finds assessors should not necessarily restrict themselves to sales only within the boundaries of one municipality when useable and reliable data exists beyond it.<sup>8</sup>

In brief, the board does not find the evidence considered as a whole supports the petitioners' claim that the "assessment model" used by the Town to determine contributory view values was so flawed as to warrant a reassessment before 2014. In the interim, however, the Town shall take all necessary steps to augment and clarify the documentation contained in the Manual and on the ARCs to eliminate confusion and make the determinations more understandable to taxpayers and other interested parties. This documentation should be completed not later than October 15, 2012.

## 2. Building Base Rates

In his submissions and at the hearing, Mr. Mudge emphasized what he believes are errors in how Avitar assessed "seasonal summer cottages" and "year-round houses" in the Town. (See, e.g., June 25, 2012 Memorandum, pp. 19-20.) The Mudge Memorandum (p. 6) restates and clarifies his position as follows:

[A]ll agree that a house should not be assessed on the basis of its use by the owner but on the basis of the nature of the house, the quality of construction. The building square foot base cost of a recently built fully winterized house is going to be different from the building square foot base cost of an aged shack, camp or summer cottage which can not possibly be used in the severe Randolph winters.

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<sup>8</sup> See, e.g., Orford, pp. 9-10 ("if inadequate sales exist within a community," then it is permissible to document how view "factors were arrived at from other market data of communities with similar demographics and market conditions").

The Town disagrees with this characterization, but does acknowledge Avitar used two different building base rates in the 2009 reassessment. (Town Memorandum, pp. 8-9.)

In the Report (pp. 12 and 14), Ms. Brown confirms the 2009 reassessment reflects two base rates for houses: an \$80 rate for “residential” and a \$56 rate for “camps.” The Manual contains a “Building Square Foot Cost Analysis” that shows how Avitar determined the \$80 rate for “residential property,” but no comparable analysis is shown for the \$56 rate. The Report (p. 14) concludes there was a lack of clarity in “the criteria used [by Avitar] in determining which base rate would apply.” The board agrees.

It is evident from the photographs and other evidence presented that the Town has a wide variety of housing styles, ranging from modest camp structures to very substantial houses, and this range reflects varying types and quality of construction. (See Section 10 of the 2009 Revaluation Manual, which includes photographs of houses and a “Building Grading” report.) While it is not unreasonable to group houses into two basic categories (as Avitar did) and then to apply “Building Grading” differences to each category (documented and described in the reassessment manual as “from B3 – Minimum House” to “A5 – Excellent + Quality House” and beyond), Avitar did not document what aspects of construction distinguished “residential” from “camp” structures in the Manual. This omission is noteworthy and deserving of remedial action because if available market data caused Avitar to conclude two distinct base rates were appropriate in the 2009 reassessment, this information should be presented in the Manual.

In prior reassessment orders, the board has encouraged assessors to provide more complete documentation of how base rates are developed and applied. In Town of Fitzwilliam, BTLA Docket No. 21509-06RA (September 13, 2006) at pp. 9-11, for example, the board

discussed the lack of adequate analysis and documentation pertaining to an “antique appeal” rating that was applied to houses. The board found “clear and understandable market data and analyses” should be disclosed because “a municipality’s best defense of its assessments is full disclosure of how the assessments and the principal assessment models were market derived.” (*Id.* at pp. 10-11). Accord, Town of Tuftonboro, BTLA Docket No. 21491-05RA (June 19, 2006) at pp. 4 and 7-10.

The Mudge Memorandum cites the board’s rulings in Unity. In that reassessment proceeding, the board referenced the DRA’s “Property Appraisal” (Rev 600) rules then in effect and quoted them to illustrate the extent of documentation needed in another municipality using a different assessing contractor and system. (Unity, pp. 7 and 10.) The board in Unity found “shortcomings” in documentation pertaining to a reassessment can “inhibit the Town in maintaining assessment equity if not rectified.” (*Id.* at p. 4.)

Similar principles apply to the issue of how Avitar distinguished structures deserving of a higher (\$80) and a lower (\$56) base rate in the Town before applying additional adjustments to these two base rates to account for differences between houses.<sup>9</sup> The board finds Avitar can and should supplement the information in the Manual with an analysis showing how it determined the \$56 base rate and what factors governed the rate applied in the Town. Because Avitar performed a complete sales analysis, the board expects Avitar to comply based on information compiled in performing the 2009 reassessment and preparing the Manual. The required additional documentation should be completed not later than October 15, 2012.

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<sup>9</sup> It bears emphasis that these differences pertain to how the market values building attributes (not necessarily the actual use of each house for “year-round” or “seasonal” purposes). The board can conceive of instances, for example, where a well-constructed, well insulated house is only used for several weeks or months each summer because of the preferences of a property owner (who may reside elsewhere for the rest of the year). Such personal

### 3. Summary

In summary, the board must be guided by its statutory authority under RSA 71-B:16, IV and RSA 71-B:16-a. Applying the five criteria specified by the legislature to the evidence presented results in a determination that there is no need to order a Town-wide reassessment prior to 2014, the year the Town has already planned to complete one.

The evidence presented did cause the board to consider in detail concerns expressed by the petitioners regarding how information on Contributory View Values and Building Rates were presented in the Manual. As noted above, the Town has formally acknowledged its willingness to undertake remedial measures. The board finds the Town can and should recognize and address the concerns reviewed and discussed in this Order through additional documentation, as prescribed above, using information that should already be available to Avitar, the Town's contract assessor. Not later than October 15, 2012, the Town, through Avitar, shall supplement the documentation pertaining to the 2009 reassessment in the manner the board has indicated, copying DRA and the board with all revised documentation (including changes to the Manual and any ARCs) and making a copy of this information also available for inspection at the Town office.

Consistent with its practice in prior reassessment orders (see, e.g., Fitzwilliam, p. 11), the board will retain jurisdiction in this docket until receiving and reviewing a copy of the additional documentation and will then issue an appropriate order.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Michele E. LeBrun, Chair

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Albert F. Shamash, Esq., Member

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Theresa M. Walker, Member

**Certification**

I hereby certify a copy of the foregoing Order has this date been mailed, postage prepaid, to: John T.B. Mudge, 25 Lamphire Hill, Lyme, NH 03768 and Elizabeth Breunig, 80 Lyme Road #320, Hanover, NH 03755, Lead Petitioners; H. Bernard Waugh, Jr., Gardner, Fulton & Waugh, PLLC, 78 Bank Street, Lebanon, NH 03766-1727, counsel for the Town; Chairman, Board of Selectmen, 130 Durand Road, Randolph, NH 03593; Stephan W. Hamilton, Director, Property Appraisal, Department of Revenue Administration, 109 Pleasant Street, Concord, NH 03301; and a courtesy copy to Gary Roberge and Loren J. Martin, Avitar Associates of New England, Inc., 150 Suncook Valley Highway, Chichester, NH 03258, Contracted Assessing Firm

Date: August 31, 2012

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Anne M. Stelmach, Clerk