

Joseph G. Greive and E. Lorraine Greive

v.

Town of Tilton

Docket No. 3593-87

DECISION

A hearing in this appeal was held, as scheduled, on February 11, 1988. The Taxpayers represented themselves. The Town was represented by James W. Dodge, Selectman.

The Taxpayers appeal the denial of a property tax exemption pursuant to RSA 72:23III. The property that is the subject of this appeal is a one and a half story building located on West Main Street, and is owned by the appellants, according to a copy of the property record card in the Board's file and a form A-9 filed with the State of New Hampshire Department of Revenue Administration.

The appellants argued the subject property was used by a government related tenant, Project Head Start, and a religious organization, Free Methodist Church of North America. The appellants testified the subject property was owned personally as the church could not afford to buy the property. The appellants also testified they had a verbal agreement with the church with the right of first refusal at a not determined sale price. The

appellants also testified they

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planned to donate 50 percent of the possible future sale price to the church at such time as the church might acquire ownership of the subject property.

The Town argued the statute stipulates the lands must be owned and occupied by the religious organization claiming an exemption from property tax.

The Town further argued the subject property is personally owned by the appellants. The Town also argued the subject property could be sold to a private individual.

The Board finds the subject property is not owned by the religious organization, but is owned personally by the appellants.

The Board rules RSA 72:23III is clear on the requirement of ownership of real estate which shall be exempt from taxation. The Board therefore rules the appellants have failed to prove the subject property eligible for property tax exemption. The ruling is therefore: Appeal for exemption denied.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

(Ms. Richmond did not sit.)
Anne S. Richmond, Esq., Chairman

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George Twigg, III, Member

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Raymond J. Damour, Member
Acting Chairman

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Peter J. Donahue, Member

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Date:

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I certify that copies of the within Decision have this date been mailed, postage prepaid, to Joseph F. & E. Lorraine Greive, taxpayers; and the Chairman, Selectmen of Tilton.

Michele E. LeBrun, Clerk

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Date:

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