

**Kathleen G. Moody**  
**v.**  
**First Christian Church**  
**and Town of Wolfeboro**

**Docket No. 3643-87**

**DECISION**

A hearing in this appeal was held, as scheduled, on February 22, 1989. The complainant represented herself. The defendant was not specifically represented. The Town was represented by Mark Puffer, Esq., Chester L. Spinney, Jr., Town Assessor, Edward W. Zulauf, Selectman and H. E. Erickson, Selectman.

The complainant filed her challenge to the 1987 assessment of the defendant pursuant to RSA 71-B:16 (supp.) which states in part:

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:

- I. When a specific written complaint is filed with it, by a property owner, within 90 days of the date on which the last tax bill on the original warrant is sent by the collector of taxes of the taxing district, that a particular parcel of real estate or item of personal property not owned by him has been fraudulently, improperly, unequally or illegally assessed. The board shall consider only one complaint from a property owner for each parcel of land until such time as a reassessment has been made. The complainant shall pay a fee of \$10 for each specific particular parcel or specific item of personal property complained of. The board shall send notice by certified mail to the taxpayer against whose property the complaint is made.

The first issue raised by the complainant in the above entitled case was the failure of the defendant to timely file the required A-9 form for the 1987

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tax year. The complainant argued the Town could not properly evaluate the defendant's entitlement to an exemption without the A-9 form since it lists the status of the properties on which an exemption is sought.

The Town's position was the defendant did not file because the Town, being under the misapprehension that the A-9 form need not be filed every year, had erroneously informed the defendant it did not need to file the A-9 form for the 1987 tax year. The Town stated it had corrected its mistake and was now requiring the A-9 forms. The Town argued that an exception to the requirement should be made under the good faith rule of Appeal of C.H.R.I.S.T., Inc., 122 N.H. 982, 985 (1982).

The Board rules as follows. The filing of the A-9 form is required by RSA 72:23-c (1987 supp.) which states:

Annual List. Every religious, educational and charitable organization, Grange, and the Grand Army of the Republic, the United Spanish War Veterans, Veterans of Foreign Wars, the American Legion, the Disabled American Veterans, the American National Red Cross and any other national veterans association shall annually, on or before April 15, file a list of all real estate and personal property owned by them on which exemption from taxation is claimed, upon a form prescribed and provided by the commissioner of revenue administration, with the selectmen or assessors of the place where such real estate and personal property are taxable. A copy of such list shall at the same time be filed with the commissioner, which shall be a public record. If any such organization or corporation shall wilfully neglect or refuse to file such list upon request therefore, the selectmen may deny the exemption. (Emphasis added.)

The Board finds the defendant filed its A-9 form late. The defendant was late in filing its A-9 form due to erroneous information given it by the Town and through no fault of its own.

The Board therefore rules the Town did not abuse the discretion granted it under RSA 72:23-c (1987 supp.) in declining to deny the exemption.

The complainant argued the defendant had excess property which it was

holding for future use and that this was contrary to the intent of the law.  
The

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complainant maintained the defendant should not be allowed to keep excess property in a tax exempt status for its future use.

Mr. Zulauf argued the property complained against was acquired from Mr. Wood after he went out of the forest business and that this property should not be taxed. Mr. Zulauf further stated the parcels under complaint were contiguous to the principal property of the church and were essential for the future use and continuance of the church. Mr. Zulauf observed the Town is growing and the property had not been acquired for investment but for growth of the organization which it was attached to.

Mrs. Moody rebutted she was a member of the church and her memory was that the property was purchased over 25 years prior to the date of the hearing.

Mrs. Moody opined the property was a fire hazard and still sits there unused. Mrs. Moody also offered the opinion that it was a burden to have so many churches in the Town.

The Board finds the property under complaint is appertaining to the church property and is utilized consistent with the purposes of the church.

The Board therefore rules the property under complaint shall be exempt from taxation.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

— Anne S. Richmond, Esquire, Chairman

— George Twigg, III, Member

— Peter J. Donahue, Member

— (Mr. Franklin did not sit.)  
Paul B. Franklin, Member

Date: 4/26/89

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I certify that copies of the within Decision have this date been mailed, postage prepaid, to Kathleen G. Moody, the Complainant; First Christian Church, the Defendant; and Mark Puffer, Esq., Counsel to the Town of Wolfeboro.

Michele E. LeBrun, Clerk

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Date: 4/26/89

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