

Laurence Flanders and Myrtle Flanders

v.

Town of Bethlehem

Docket No. 4735-88

DECISION

A hearing in this appeal was held, as scheduled, on June 1, 1990. The Taxpayers represented themselves. The Town was represented by Robert Camp, appraiser, Department of Revenue Administration.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$35,000 (land, \$25,100; buildings, \$9,900) placed on their real estate, located on Map 406, Lot 27 for the 1988 tax year.

The parties agreed that the equalization ratio for the Town of Bethlehem for the 1988 tax year was 100%.

The Taxpayers property is a residential use in an industrial zone. It is presently operated as a junkyard on 2.3 acres.

The Town described the lot as "rolling" with 374 figured front feet at \$100/front foot.

The N.H. Legal Assistance Office filed the following letter with the Selectmen of Bethlehem, which was made part of the record of this hearing (signed by staff associate Dona Larsen-Denman).

"Enclosed please find applications for property tax abatements for the tax years 1988 and 1989 for Mr. & Mrs. Lawrence Flanders.

Mr. Flanders is 69 years old and is confined to a wheelchair. They have a very low income and since their property was re-evaluated they can no longer afford to pay their property taxes.

We are including an average monthly budget showing their income and expenses in support of their application for abatement. Please notify me when you have reached a decision concerning their request for abatement.

We are also enclosing a permanent application for expanded elderly exemption on their behalf. Please don't hesitate to call if you have any questions about their abatement application, need further information or wish to set up a meeting."

The Board notes that the monthly expenses of the appellant exceed his average monthly income and rule that while his property is equitably assessed compared to other properties in the Town - he is eligible for a tax exemption based on financial hardship (RSA 76:16(7), "Poverty and inability to pay taxes is a good cause for abatement" Briggs Petition 1854, 29 N.H. 547 (dictum), until such time as the Town can show that his circumstances have improved materially.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Member

Peter J. Donahue, Member

Paul B. Franklin, Member

Date:

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Laurence & Myrtle Flanders, taxpayers; Chairman, Selectmen of Bethlehem; and Richard Young, Director, Property Appraisal Division, Department of Revenue Administration.

Michele E. LeBrun, Clerk

Date:

0009

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v.
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AMENDED DECISION

The Board of Tax and Land Appeals hereby amends it's decision of July 31, 1990, and further stipulates:

As a pre-condition of the Board of Tax and Land Appeals' above referenced order, the Taxpayers must first apply to the town for a tax lien under the provisions of RSA 72:38a.

In the event the town denies the Taxpayers' application, then the Board's order stands effective as of the date of the Board's Order (July 31, 1990).

The Taxpayer testified that he only wanted to "live out his life on his land." The Board finds this wish for a "life estate" interest to be consistent with the provisions of RSA 72:38a.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Peter J. Donahue, Member

Paul B. Franklin, Member

Date: October 11, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Laurence & Myrtle, taxpayers; and Barton L. Mayer, Esq., counsel for the Chairman, Selectmen of Bethlehem.

Michele E. LeBrun, Clerk

Date: October 11, 1990

0009