

Lakes Region Conservation Trust

v.

Town of Alton

Docket Nos. 6474-89 & 6411-89

**DECISION**

The "Taxpayer" appealed the "Town's" denial of its request for a charitable exemption (RSA 72.23 V) for a portion of the year on two properties.

At the hearing, the board ruled the Taxpayer was not entitled to the exemption since it did not own the properties on April 1, 1989.

Factually, the Taxpayer acquired the properties in October, 1989, and then applied for the exemption, seeking the exemption from October, 1989, to May 31, 1990.

Legally, the exemption statute, RSA 72:23 V, must be read in the context of all of the tax statutes, i.e. RSA ch. 72, 73, 74 and 75. These statutes establish the tax year runs from April 1 to March 31, and changes that occur after April 1 are not considered. See RSA 73:1, 10; RSA 74:1, 2; 75:8. The most instructive statute is RSA 74:2, which requires towns to inventory exempt properties as of April 1.

Based on the above, the board rules the Taxpayer was not entitled to an exemption for part of 1989.

The board also refunds one of the Taxpayer's \$40 filing fee. Only one fee is required per taxpayer.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

---

George Twigg, III, Chairman

---

Ignatius MacLellan, Esq., Member

---

Michele E. LeBrun, Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Thomas A. Howe, Director of the Lakes Region Conservation Trust, taxpayer; and the Chairman, Selectmen of Alton.

---

Brenda L. Tibbetts, Clerk

Date:

0009