

Clyde and Edith Vittum

v.

Town of Tilton

Docket No.: 15696-94PV

ORDER

This order relates to the board's July 30, 1996 hearing notice. The board held a hearing on August 19, 1996. Both parties were represented at the hearing.

By August 23, 1996, the "Town" shall decide whether it is granting an RSA 72:38-a elderly and disabled tax lien or an RSA 76:16 hardship abatement in this case. By August 23, 1996, the Town shall hand deliver the following evidence of its decision to the board, copying the "Taxpayers'" attorney:

- 1) a copy of the Belknap County Registry recording of the RSA 72:38-a lien; or
- 2) a letter signed by the majority of the board of selectmen stating that the Taxpayers' 1994 taxes are abated due to hardship pursuant to RSA 76:16 and evidence of the release of the chapter RSA 80 lien for the Taxpayers' 1994 taxes.

If the Town fails to comply with this order, the board shall find the Town in contempt, shall assess any additional costs to the Town, and shall issue an order for enforcement by the Merrimack County Superior Court pursuant

to RSA 71-B:13.

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The board notes the Taxpayers have filed a 1995 appeal (Docket No. 16578-95PV). The Town should consider this an opportunity to also definitively resolve that appeal. If the 1995 appeal is resolved, the Town shall submit documentation consistent with the requirements for 1994.

The board will also issue an order concerning the Taxpayers' request for attorney's fees and costs. The order will also confirm the board's conclusion that it has jurisdiction over this appeal generally and over the issue of obtaining documentation of the Town's compliance with its agreement concerning the tax lien or the abatement.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Paul B. Franklin, Chairman

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Ignatius MacLellan, Esq., Member

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Michele E. LeBrun, Member

CERTIFICATION

I hereby certify that copies of the foregoing order have this date been hand delivered to John E. Tobin, Jr., Esq., Counsel for Clyde and Edith Vittum, Taxpayers; and the Chairman, Selectmen of Tilton.

Dated: August 19, 1996

Valerie B. Lanigan, Clerk

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