

Surfsong Properties, Inc.

v.

Town of Hudson

Docket No.: 16345-95PT

ORDER

This order responds to the Town's January 24, 1997 Motion to Dismiss (Motion)¹.

Based on the evidence submitted to date and summarized below, the board is inclined to grant the Motion. The Taxpayer shall within 10 days of the date of this order submit any objections or comments (copying the Town) as to why the case should not be dismissed. After receiving any comments from the Taxpayer, the board shall either issue a final order dismissing the appeal or take any other action as necessary.

Summary of Record Submitted to Date

The Taxpayer filed an appeal of its 1995 taxes on June 27, 1996 with the board. The Taxpayer stated the June 1995 tax bill was based on an assessment

¹ In the future the Town should include on any document to the board the name of the case in addition to the board's docket number. See TAX 201.15. The Motion contained only a docket number which was wrong. The board had to cross reference all pending Hudson appeals and match up the assessment-record cards. Including the name of the case would have precluded the confusion.

of \$20,000 while the December 1995 tax bill was based on an assessment of \$43,000. The Taxpayer argued that because no substantial change had occurred during that six month period, the assessment also should not have changed.

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The Town submitted a number of documents: 1) A copy of a pre-1995 assessment-record card showing a \$20,000 assessment before any construction of the house. 2) An assessment-record card for the Property as of April 1, 1995, containing the description of a house under construction (15% complete) with a total Property assessment of \$43,400. 3) A photograph of the house as of April 1, 1995, showing a partially sided shell. 4) Two separate building permits for plumbing and wiring issued in February and March 1995.

Board's Findings

All property is assessed based on its condition and market value as of April 1 of each year. RSA 76:2 and RSA 75:1. Municipalities may bill and collect taxes twice a year in accordance with RSA 76:15-a I which reads:

76:15-a Semi-Annual Collection of Taxes in Certain Towns and Cities. I.

Taxes shall be collected in the following manner in towns and cities which adopt the provisions of this section in the manner set out in RSA 76:15-b. A partial payment of the taxes assessed on April 1 in any tax year shall be computed by taking the prior year's assessed valuation times $\frac{1}{2}$ of the previous year's tax rate; provided, however, that whenever it shall appear to the selectmen or assessors that certain individual properties have physically changed in valuation, they may use the current year's appraisal times $\frac{1}{2}$ the previous year's tax rate to compute the partial payment.

The board finds it is proper pursuant to RSA 76:15-a for the Town's second and final bill to reflect the value and condition of the Property as of April 1, 1995. The June bill was based on $\frac{1}{2}$ the 1994 assessment of a vacant

house site. The final 1995 bill reflected the partial construction that existed as of April 1, 1995. RSA 76:15-a clearly prescribes that the assessment can change between the two tax bills. The mere fact that the town did not exercise the option to use the April 1, 1995 assessment in calculating the June bill does not affect its responsibility to correct the assessment with the final bill.

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SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Chairman

Ignatius MacLellan, Esq., Member

Michele E. LeBrun, Member

Douglas S. Ricard, Member

Certification

I hereby certify that a copy of the foregoing order has been mailed this date, postage prepaid, to Wilfrid L. Fortin, Taxpayer's representative; and Chairman, Selectmen of Hudson.

Date: February 13, 1997

Valerie B. Lanigan, Clerk

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