

The Taylor Home

v.

City of Laconia

Docket Nos.: 17303-96 PT, 17458-97PT and 17457-97EX

DECISION

The "Taxpayer" appeals, pursuant to RSA 76:16-a, the "City's" assessments on the following "Properties":

Lot #	Description	1996 Assessment	1997 Assessment
26/220/7	2.51-acre lot with nursing home/admin. offices ("Traditional Taylor Home")	\$1,408,000	\$1,430,100
155/267/2A	27,195 square-foot lot with a single-family home (occupied by exec. director)	\$ 106,100	\$ 110,000
26/220-1/5	27 dwellings and assisted living facility (portion of the "Ledges" and the "Congregate Living Center")	\$6,906,900	\$6,934,000

Lot #	Description	1996 Assessment	1997 Assessment
26/220/5	73.710-acre lot with 5 dwellings (portion of the "Ledges")	\$8,228,400	\$8,578,200

The Taxpayer also owned but did not appeal the following two parcels:

Lot #	Description	1996 Assessment	1997 Assessment
26/220A/1-1	2.18-acre lot leased as a radio tower site	\$ 39,700	\$ 43,600
22/187/6	25.7-acre lot with a dwelling	\$ 100,909	\$ 108,009

In 1996, the Taxpayer filed an appeal of its ad valorem assessment (17303-96PT) and an appeal of its denial of a charitable exemption (17304-96EX). Again in 1997, the Taxpayer filed both an ad valorem appeal (17458-97PT) and an exemption appeal (17457-97EX). In an order dated August 4, 1998, the board, after hearing arguments, dismissed the Taxpayer's 1996 exemption appeal (17304-96EX) for lack of jurisdiction due to the Taxpayer not having filed its RSA 72:23-c annual list with the City.

In summary, the board denies the 1996 ad valorem assessment appeal and grants a 1997 charitable exemption for the Properties under appeal. Because the 1997 exemption appeal is granted, the 1997 ad valorem assessment appeal is moot and not addressed further in this decision.

Ad Valorem Assessment Appeal Arguments

Relative to the 1996 and 1997 ad valorem assessments, the Taxpayer argued the assessments were excessive because:

- (1) the City failed to factor the effect of the life care commitments into the assessments;
- (2) the special features of The Taylor Home limit the use for which it can be marketed; and
- (3) an actuarial study performed by Terence Martin suggests a discount to the equalized market value of 50.4% for 1996 and 74.0% for 1997 or adjusted property values of \$8,855,000 for 1996 and \$4,708,000 for 1997.

Relative to the 1996 and 1997 ad valorem assessments, the City argued the assessments were proper because:

- (1) an appraisal (Traub appraisal) estimated the market value to be \$19,000,000 as of April 1, 1996 and \$19,300,000 as of April 1, 1997;
- (2) Mr. Martin's analysis and opinion have no relevance to the determination of market value of the Property; and
- (3) the Taxpayer has not carried its burden to show the Property was disproportionately assessed.

1997 Charitable Exemption Appeal Arguments

While the Taxpayer's detailed arguments for exemption are too lengthy to fully enumerate, in summary, the Taxpayer argued it qualified for a charitable exemption because:

- (1) its original purpose of providing charitable housing for the elderly had not changed since its initial legislative charter in 1907;

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(2) it is unique in the continuing care retirement communities (CCRC) in New Hampshire by providing significant charity to a substantial portion of the general public; and

(3) its functions are much more similar to those of the Franklin Home for the Aged, which the board found eligible for a charitable exemption, and quite distinguishable from those of Kendal at Hanover, which the board found was not eligible for an exemption.

In summary, the City argued the Taxpayer was not eligible for a charitable exemption because while "on paper" the Taxpayer was organized to perform a charitable function, it is questionable that its recent activities (particularly the development of "The Ledges") are charitable and enforceable to the extent to qualify for a charitable exemption. Further, if the Taxpayer is eligible for a charitable exemption, it should only qualify as a RSA 72:23-k charitable, nonprofit community housing and community health care facility for elderly and disabled persons.

Subsequent to the hearing, the board viewed the Property including the interior of Traditional Taylor Home, the CLC and representative units in the Ledges.

Board's Rulings

Brief Description of Property and Its Operations

Taylor Home, originally incorporated by special legislative act in 1907 as The Laconia Home for the Aged, began its operations with the gifts of funds and real estate of two Laconia benefactors. In 1910, one of the benefactors, Mr. Edward Taylor, constructed a home, now referred to commonly as "Traditional Taylor Home" to provide housing for elderly individuals of

the City of Laconia. With three additions since its original construction, the Traditional Taylor Home in 1997 was used primarily for assisted care with more intensive nursing care being phased out and transferred to the Congregate Living Center (CLC). Starting in the early 1980s through 1994, the 123 residential units known as The Ledges were constructed in three phases. The one-story townhouse units consist of several styles with one and two-bedroom floor plans and are designed for independent living by entrant residents. The CLC, also built in 1994, consists of four apartments for independent living and 59 apartments or suites providing various levels of assisted care living. The CLC also includes a 50-bed health center providing more intensive nursing care service to the residents.

Applicants need to be at least 65 years old and have had New Hampshire as their primary residence preceding the application, with preference given to those residing in Belknap County. Historically, applicants had been required to turn over the majority of their assets in return for residency and health care at Taylor Home. With the advent of The Ledges, a structured entrance and monthly fee system was initiated. As of April 1, 1997, Taylor Home had various entrance fees based on age, number of occupants and size/style of unit that was being occupied. In July of 1997, the entrance fees for all units were revised to be the same and only varied based on age and occupancy.

1996 Ad Valorem Appeal

Neither party disputed the department of revenue administration's 1996 equalization ratio of 97% for the City of Laconia. Consequently, in practical terms, the total 1996 assessment of

\$16,649,400 approximated market value or, in technical terms, equates to \$17,164,329 if equalized ($\$16,649,400 \div .97$).

The board denies any abatement for 1996 because the Taxpayer failed in its burden to prove the Property was assessed disproportionately to market value. In short, the Taxpayer submitted no original evidence of the Property's market value but argued the City's assessments failed to consider: 1) the affect on market value of the life care contracts held by the residents of Taylor Home; and 2) the affect on market value due to the regulatory oversight provided in chapter RSA 420-D relative to continuing care communities. The Taxpayer agreed that either the assessed value or, in general terms, the Traub appraisal are reasonable estimates of Taylor Home's market value if the life care contracts were not a consideration.

Martin Actuarial Study

The Taxpayer submitted an actuarial study performed by Mr. Martin as evidence of the affect of the life care contracts on Taylor Home's market value. Mr. Martin's study estimated a reduction in Taylor Home's 1996 market value of \$8,989,000 due to the life care contracts resulting in an estimated remaining market value of \$8,855,000.

The board is unable to give Mr. Martin's study any weight for a number of reasons.

1) Mr. Martin is qualified as an actuarial expert, not a real estate value expert. His estimate of reduction in market value begins with the adoption of the City's assessed value and equalizing it to arrive at an estimate of market value. Mr. Martin did not perform (and by his own admission was not qualified to perform) an independent estimate of market value.

2) Mr. Martin's reduction in market value is premised upon the assumption that the life care contracts are directly linked to Taylor Home's real estate. The board finds the Taxpayer did not present conclusive evidence of such linkage. While in practical terms it is reasonable to assume that the requirements of the life care contracts between Taylor Home and the individual residents would be carried out in relationship to the Taylor Home's existing real estate, the City raises a legitimate question of whether the life care contracts legally restrict the real estate or just Taylor Home as a corporate entity. Without conclusively ruling on this issue, the board finds the Taxpayer did not carry its burden in proving such linkage.

3) Mr. Martin's study is more appropriate for determining the financial impact of the current sample of residents on Taylor Home's corporate finances than for determining market value of Taylor Home's real estate. This is borne out by some of the common sense inconsistencies of his conclusions. For example, his study indicated that of the three components of Taylor Home (Traditional Taylor Home, The Ledges and CLC), the Traditional Taylor Home would have nearly a negative \$1,000,000 value in 1996. Also, his estimate of Taylor Home's market value in 1997 was \$4,708,000, almost half of his already 50% reduced 1996 value. These conclusions result from his use of a closed group scenario based on a certain number of units or residents at one point in time at Taylor Home and does not reflect the ongoing ability of Taylor Home to replace new residents as existing residents leave.

In a similar vein, the board, during deliberations, considered whether Taylor Home's charitable obligation embodied in its legislative act, its bylaws, mission statement and activities over the past 90 years is such an enforceable obligation that it would affect the Property's 1996

market value. Obviously caselaw is nonexistent on this issue. Entities that are normally charitably exempt are consequently not taxed based on ad valorem assessment. The board did review, however, Steele v. Allenstown, 124 N.H. 487 (1984) and Demoulas v. Salem, 116 N.H. 775 (1976) and concluded that Taylor Home's charitable obligation, because it is enforceable by a public entity (New Hampshire Department of Justice), is more akin to the effect of governmental regulations on market value, as in Steele, rather than self-imposed market conditions as addressed in Demoulas. However, again, the board was presented with no evidence by which to determine if indeed and to what extent Taylor Home's charitable obligations may affect its Property's market value. Consequently, no adjustment to the City's assessment is found by the board.

Because the board's finding that no abatement for 1996 is warranted is based on the Taxpayer's failure to carry its burden of proof, the board need not discuss the City's evidence (primarily the Traub appraisal) submitted in defense of its assessments.

Effect of Chapter RSA 420-D

The Taxpayer, in its supplemental memorandum of law, argued that the regulatory oversight of CCRCs given the New Hampshire Insurance Department in chapter RSA 420-D affects the market value of Taylor Home. Such oversight by the Insurance Department, the Taxpayer argued, included:

- 1) the authority to certify CCRCs;
- 2) the authority to regulate the content of life care contracts and disclosure statements;
- 3) the authority to regulate the levels of reserve and entrance fee accounts;

4) the authority for review of a proposed transfer of a CCRC to ensure it is in the best interest of the residents; and

5) protection of residents' interests during any restructuring or liquidation of a CCRC due to financial problems.

The board reviewed both chapter RSA 420-D and the extensive rules promulgated by the New Hampshire Insurance Department on its regulation of CCRCs. While indeed there is extensive regulatory oversight, the board does not find the regulations themselves would negatively affect the Property's value as a CCRC. Certainly, if the City or anyone else valued the Property at some highest and best use other than a CCRC, it would be questionable given the protection of residents' interests under RSA 420-D.

However, a review of the City's assessments indicates the Property was valued on a market-adjusted and cost-depreciated bases. Certainly, some of the Property's unique features would qualify portions of the Property as special purpose, and thus, appropriately assessed by the cost approach. Given the specific evidence and general knowledge of the proliferation of CCRC's nationally, and specifically in New Hampshire, it is difficult to believe that new CCRCs would be built if the regulatory oversight of chapter RSA 420-D had as negative an effect as argued by the Taxpayer. "The principle of substitution is basic to the cost approach. This principle affirms that no prudent buyer would pay more for property than the cost to acquire a similar site and construct improvements of equivalent desirability and utility without undue delay." Appraisal Institute, The Appraisal of Real Estate, at 313 (11th ed., 1996). Consequently, any individual anticipating either constructing or purchasing a CCRC would be subject to the

same regulatory oversight and it is the board's belief that Taylor Home's depreciated cost approach is a reasonable basis for estimating its market value¹.

Moreover, the board finds that chapter RSA 420-D does not preclude any CCRC, and in particular Taylor Home, from revising its life care contracts with new residents as they enter. Consequently, Taylor Home has the ability to review and revise its entrance and monthly fees for new entrants if the financial well being of Taylor Home dictates additional revenues. This is, again, some indication that the life care contracts are more likely intangible personal property and not directly tied to the real estate of Taylor Home. Further, for argument purposes, even if the life care contracts were determined to have a limiting affect on the market value of Taylor Home, they are self-imposed restrictions that should be disregarded in estimating the Property's market value. See Demoulas at 782.

1997 Charitable Exemption

To determine whether Taylor Home is structured and operating as a charitable organization qualified for exemption, the applicable law under which to perform such analysis must first be determined.

¹ The board would agree with the Taxpayer that if the City attempted to value the Property on some higher basis of value than a CCRC, chapter RSA 420-D could be a basis for arguing that it would be an incorrect valuation. In a similar vein, the board ruled in Zampieri v. City of Somersworth, BTLA Docket No.: 16695-96PT that because RSA 250-A:21-24 protected the rights of manufactured home park residents at the time of the proposed sale, the city could not value the land of manufactured home parks at higher commercial rates.

In short, the board concludes the original legislative act incorporating Taylor Home's predecessor, The Laconia Home for the Aged, is still the controlling law relative to the charitable exemption of the Property. The board's conclusion is based both on the chronology of law affecting Taylor Home and charitable exemptions in general (RSA 72:23 V) and on the court's ruling in Christian Science Pleasant View Home v. City of Concord, 117 N.H. 239 (1977). The following paragraphs detail our reasoning.

The Laconia Home for the Aged was initially established as a corporation and exempted from taxation by chapter 242, laws of 1907. Chapter 242 was subsequently amended by chapter 289, laws of 1917 to increase the corporation's real estate holding from \$100,000 to \$500,000. Further, chapter 289 was amended by chapter 403, laws of 1957, to change the corporation name to "The Taylor Home" and to delete any value reference from the limit on its real estate holdings. The subsequent revisions made no further clarification or provisions relative to the purpose or exempt status of the Property.

In part the original legislative act reads as follows.

Section 1. That, [various individuals] be, and they hereby are, constituted a corporation by the name of The Laconia Home for the Aged, ... for the purpose of founding and establishing such a home as is usually provided by similar institutions, and said corporation is vested with all the powers and privileges incident to corporations of like nature.

Sect. 2. Said corporation by that name ... shall have power to take and acquire and hold real and personal estate to an amount not exceeding one hundred thousand dollars, buy lease purchase, donation, bequest, or otherwise, for the purpose of establishing and maintaining a home at Laconia, aforesaid, erecting suitable buildings, and properly furnishing the same with whatever may be desirable or necessary for the successful operation of said institution; and said institution being exclusively for uses and purposes of public charity its property shall be exempted from taxation, and said corporation shall have the power to convey, transfer, sell, and dispose of real and personal estate.

In the laws of 1957 (chapter 202, laws of 1957) effective April 1, 1958, the current version of RSA 72:23 V appeared much as it does today for the first time. RSA 72:23 V reads:

72:23 Real Estate and Personal Property Tax Exemption. The following real estate and personal property shall, unless otherwise provided by statute, be exempted from taxation:

V. The buildings, lands and personal property of charitable organizations and societies organized, incorporated, or legally doing business in this state, owned, used and occupied by them directly for the purposes for which they are established, provided that none of the income or profits thereof is used for any other purpose than the purpose for which they are established. (1997 Supp.)

However, chapter 202, paragraph 5 specifically stated, “[n]othing herein contained shall repeal any exemption granted by special act and existing on the effective date of this act. All lawful exemptions granted by towns and cities in effect prior to April 1, 1958, shall remain in full force and effect until changed in accordance with this act by vote of such towns or cities.”

As the board ruled in its August 4, 1998 order, the enactment of the current RSA 72:23-c in 1957 created for the first time the requirement that charitable organizations file with municipalities the annual list of real estate on which the exemption is claimed. The board

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also ruled in the order Taylor Home must meet the statutory definition of charity to obtain an exemption. However, after consideration of the parties' memoranda and arguments in this appeal on the merits of an exemption, the board now rules chapter 202 specifically and unambiguously continued any existing exemptions granted by special legislative action. Adding the annual filing requirement did not materially affect any previously exempted entity's right to an exemption. It simply codified the ongoing review necessary to ensure that an organization once granted an exemption continued to qualify for such exemption.

Further, in Christian Science Pleasant View Home the court at 241 specifically noted that the language contained in Pleasant View's original legislative act was broader, and thus controlling, than that contained in RSA 72:23 V. The court also noted the prohibition in chapter 202 against the repealing of any exemption previously granted by special act. Consequently, the board rules that because the original act with two subsequent technical amendments was still in effect as of April 1, 1997, the wording of the 1907 legislative act controls Taylor Home's eligibility for charitable exemption.

The wording of the 1907 legislative act is very broad. In fact, the only reference to the purpose of the home is contained in the name of the corporation, The Laconia Home for the Aged. Its purpose was simply stated as: "establishing such a home as is usually provided by similar institutions ... and said institution being used exclusively for uses and purposes of public charity its property shall be exempted from taxation." Thus, from the plain reading of the legislative act, the Laconia Home for the Aged, now Taylor Home, was to be exempt as long as it exclusively provided charitable housing for the elderly.

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Because Taylor Home's legislative act predates 72:23 V and the current statutory definition of charitable, 72:23-1, the board's review of Taylor Home's eligibility is not controlled by those statutes. However, to the extent that the common law meaning of public charity is generally reflected in 72:23-1, the board finds the definition is helpful in reviewing Taylor Home's actions. However, it is also important to review Taylor Home's current actions, bylaws, mission statements, etc., in keeping with its historical use at the time of and shortly after its incorporation in 1907.

Review of Taylor Home's Structure and Operations as a Charitable Entity

For the reasons that follow, the board rules Taylor Home qualifies as a charitable entity and is using its Property exclusively for its stated charitable mission.

In reviewing Taylor Home's structure and operations to determine if they are used "exclusively for uses and purposes of public charity," the board reviewed those activities: 1) in the context of Taylor Home's historical mission and operations; and 2) considered Taylor Home's three components (the Traditional Taylor Home, CLC and The Ledges) as one integrated entity.

First, Taylor Home's 90-year history of providing charitably assisted housing for the elderly is a significant record to point to as to its commitment and obligation to provide such assistance, see Appeal of City of Franklin, 137 N.H. 622, 626 (1993) and Taylor Home "is within the class which the legislature intended to favor and encourage," see Carter v. Whitcomb, id. 74 N.H. at 488-89, 69 Ad. at 783-84.

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Second, the board finds the three components work in concert to fulfill the charitable mission of Taylor Home, and thus, can be considered collectively as being exclusively used for purposes of public charity. The City argued that The Ledges in particular was nearly indistinguishable from any other townhouse type of development in the City that are fully taxed. The City also argued the charitable assistance provided by Taylor Home was largely to residents occupying units at the CLC or the Traditional Taylor Home and not at The Ledges. If the Taylor Home's legislative act did not exist, the City's equitable argument relative to The Ledges would likely have merit in finding a payment in lieu of taxes in accordance with RSA 72:23-k. However, the board has found the legislative act is controlling, and thus, The Ledges is more properly viewed as a component in providing and funding Taylor Home's broad charge of charitable housing for the elderly. The two largest funding sources providing such charity are the sizeable endowment funds administered by Taylor Home and "cost shifting" that occurs when the younger, healthier residents residing at The Ledges help subsidize older residents who have fewer assets and require more intensive assistance in the CLC or the Traditional Taylor Home. In short, The Ledges is one of the main "money engines" generating funds necessary to carry out Taylor Home's legislative purpose. See Appeal of Kiwanis Club of New Hampshire, 140 N.H. 92, 94-95 (1995). Just as fund raising is the lifeblood of most charitable organizations, cost shifting at Taylor Home provides a significant source of funds for providing charitable assistance to older residents requiring intensive assisted or nursing care services.

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Within these two general contexts, the board finds many functions provided at Taylor Home support the conclusion that, as a whole, the Property is used exclusively for purposes of public charity. A non-exhaustive list of those activities follow.

- ◆ Foremost, Taylor Home has a 90-year record of providing housing and health care to individuals regardless of financial capability. In all those years Taylor Home has never transferred out a resident to either a medicaid-reimbursed facility or to the county home upon residents having exhausted their funds.
- ◆ Taylor Home in its bylaws, mission statement and actions gives priority to those in financial need. Individuals who apply are placed on a priority list and those with less than \$150,000 in assets go to the top of the list to be eligible for the units that are designated for those individuals. The board acknowledges, as did Taylor Home during the hearing, that a shortcoming in this process is that currently a limited number of lower-priced units are designated for individuals having assets of less than \$150,000. However, Taylor Home has recognized this constriction in its ability to provide housing for such individuals and continues to make plans to build additional units to be available for such residents.
- ◆ Despite the City's assertions, the board finds Taylor Home is targeting its market towards individuals of moderate income. While there are residents of more than moderate means, many are retired individuals who had the majority of their assets in their home. In many cases, these assets are not adequate to cover later life nursing costs indicated by Taylor Home's estimate that over half of the current residents will need future financial

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assistance. On the view, the board noted all three components were pleasantly developed but were not upscale or ostentatious.

- ◆ Taylor Home manages several sizable charitable funds for the sole purpose of providing financial assistance to individuals at Taylor Home. Restricted trust funds (trust funds which contain specific gender or location requirements for the recipients) exceeded \$2,000,000 in 1997. Further, an unrestricted charitable admission fund exceeded \$1,000,000 in 1997. The charitable admission fund provides assistance to residents at the discretion of the board of trustees and is continually funded with \$10,000 from each new entrance fee. Both the principle and interest are available to provide assistance to needy residents. This significant ongoing commitment to the charitable admission fund is a clear reflection of Taylor Home carrying out its obligation to provide and expand access to elderly housing facilities to those with limited means.
- ◆ The number of residents at Taylor Home who currently receive either entrance assistance or monthly fee assistance is approximately 18% and 10% respectively. Further, over half the current residents are projected to likely need financial assistance in the future. This relatively high percentage of individuals whose assets are likely to be depleted before dying places a significant financial obligation upon Taylor Home to provide assistance to them later in life through either its cost shifting revenue sources or various charitable funds. Both the current and projected financial assistance when viewed in the context of Taylor Home's long charitable history and current significant efforts to provide and

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broaden financial assistance leads the board to conclude that Taylor Home's charitable assistance is not insignificant or slight.

- ◆ The board finds the provision in the residential agreement that Taylor Home retain the discretion of whether or not to provide financial assistance applies to each individual applicant signing the agreement so that there is not created an expectation that every resident is guaranteed financial assistance. This disclaimer is necessary under the disclosure statement requirement of RSA 420-D:4. However, it does not negate Taylor Home's obligation to an indefinite segment of the general public to provide charitable housing. In other words, Taylor Home is committed and has an enforceable obligation to provide charitable elderly housing; however, it must have an understanding with each resident that assistance will be provided within the financial means of Taylor Home and based on the needs of each individual. The board's ruling here is different than its ruling on a similar provision in Kendal at Hanover v. Town of Hanover, Docket No.: 12827-92EX. While the provisions are similar there was no concurrent binding obligation on Kendal as there is with Taylor Home to provide charitable assistance.
- ◆ Taylor Home emphasizes and promotes its mission to provide elderly housing with financial assistance available. Taylor Home has actively advertised and recruited potential residents through churches and other community organizations noting that financial assistance is available. Further, as stated earlier, the bylaws, mission statement and other documents submitted during the hearing are replete with Taylor Home's focus on giving individuals with limited means top priority and financial assistance.

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- ◆ Taylor Home's organizational structure reflects its commitment to community-based charitable elderly housing and ensures its charitable obligation is adhered to. Its organizational basis is the board of incorporators comprised of Lakes Region community leaders. There were approximately 250 incorporators in 1997. The board of incorporators elect at annual meeting a board of trustees and a board of directors. The trustees are the primary policy and financial officers of Taylor Home. The directors (eighteen) are primarily responsible to act as advocates for the residents to ensure their needs and desires are conveyed to the trustees. This unique structure whereby the directors are the spokespersons for the residents reflect the charitable, not-for-profit focus of Taylor Home.
- ◆ The high number of volunteer hours (both residents and nonresidents) is an indication of the charitable and community-based orientation of Taylor Home.

Conclusion

This case presented a unique set of facts where an old exempt entity significantly expanded to meet an increased need to provide charitable elderly housing and care at the same time relevant statutes (RSA 72:23 V, 23-k and 23-l) also evolved. However, despite the evolution of Taylor Home and charitable statutes, the board has found Taylor Home's charitable exempt status is controlled by its original 1907 legislative act. From a pure equity standpoint, there is no one precise or perfect answer in this case. However, having found the original legislative act controls, the board finds that Taylor Home with its expansion in the 1980's and

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1990's when viewed in its entirety, still fulfills its 1907 legislative charge to provide charitable housing for the elderly.

Consequently, for tax year 1997 if the taxes have been paid, the City shall refund the taxes plus interest at six percent per annum from the date paid to the date of refund.

RSA 76:17-a.

Findings of Fact and Rulings of Law

In these responses, “neither granted nor denied” generally means one of the following:

- a. The request contained multiple requests for which a consistent response could not be given;
- b. The request contained words, especially adjectives or adverbs, that made the request so broad or specific that the request could not be granted or denied;
- c. The request contained matters not in evidence or not sufficiently supported to grant or deny;
- d. The request was irrelevant; or
- e. The request is specifically addressed in the decision.

Ad Valorem Appeals (Docket Nos.: 17303-96PT and 17458-97PT)

Taxpayer

1. Granted.
2. Granted.
3. Granted.
4. Granted.

5. Granted.
6. Granted.
7. Granted
8. Granted
9. Granted.
10. Granted.
11. Granted.
12. Denied.
13. Granted.
14. Granted.
15. Denied.
16. Granted.
17. Granted.
18. Granted.
19. Neither granted nor denied.
20. Neither granted nor denied.
21. Denied.
22. Denied.
23. Neither granted nor denied.

City

1. Granted.
2. Granted.
3. Neither granted nor denied.
4. Neither granted nor denied.
5. Granted.
6. Neither granted nor denied.
7. Neither granted nor denied.
8. Granted.
9. Granted.
10. Granted.
11. Granted.
12. Granted.
13. Granted.
14. Granted.
15. Neither granted nor denied.

Charitable Exemption Appeals (Docket No.: 17457-97EX)

Taxpayer

1. Granted.
2. Granted.
3. Granted.

4. Granted.
5. Granted.
6. Granted.
7. Granted.
8. Granted.
9. Denied.
10. Granted.
11. Granted.
12. Granted.
13. Granted.
14. Granted.
15. Neither granted nor denied.
16. Granted.
17. Granted.
18. Granted.
19. Granted.
20. Denied.
21. Granted.
22. Neither granted nor denied.
23. Neither granted nor denied.
24. Neither granted nor denied.

25. Granted.

City

1. Granted.

2. Denied.

3. Neither granted nor denied.

4. Neither granted nor denied.

5. Denied.

6. Granted.

7. Denied.

8. Granted.

9. Denied.

10. Neither granted nor denied.

11. Neither granted nor denied.

12. Neither granted nor denied.

13. Granted.

14. Neither granted nor denied.

15. Granted.

16. Granted.

17. Granted, with a correction "18.2% (37 of 203)."

18. Granted.

19. Granted.

20. Granted.

21. Denied.

22. Denied.

23. Denied.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Chairman

Michele E. LeBrun, Member

Douglas S. Ricard, Member

Certification

I hereby certify that a copy of the foregoing decision has this date been mailed, postage prepaid, to George R. Moore, Esq., Counsel for The Taylor Home, Taxpayer; Walter L. Mitchell, Esq., Counsel for the City of Laconia; and Chairman, Board of Assessors of Laconia.

Date: September 13, 1999

Lynn M. Wheeler, Clerk

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v.

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ORDER

This order responds to the "Taxpayer's" rehearing motion, which is denied. The motion did not demonstrate that the board erred in its decision, and thus, the motion failed to show any "good reason" to grant a rehearing. See RSA 541:3.

To appeal this matter, an appeal must be filed with the supreme court within thirty (30) days of the clerk's date below. RSA 541:6.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Chairman

Michele E. LeBrun, Member

Douglas S. Ricard, Member

Certification

I hereby certify that a copy of the foregoing decision has this date been mailed, postage prepaid, to George R. Moore, Esq., Counsel for The Taylor Home, Taxpayer; Walter L. Mitchell, Esq., Counsel for the City of Laconia; and Chairman, Board of Assessors of Laconia.

Date: November 3, 1999

Lynn M. Wheeler, Clerk

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The Taylor Home

v.

City of Laconia

Docket Nos.: 17303-96 PT, 17458-97PT and 17457-97EX

ORDER

This order relates to the “Taxpayer’s” December 14, 2000 petition to enforce order (“Motion”). The board orders the “City” to file a response to the Taxpayer’s Motion, within 30 days of the clerk’s date on this order, copying the Taxpayer. TAX 203.05(1). Upon receipt of the City’s response, the board will rule on the Motion.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Lynn M. Wheeler, Clerk

Certification

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Date: December 22, 2000

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Lynn M. Wheeler, Clerk