

**Saga Communications of NE, Inc., Docket No.: 17649-97PT**

**Bell Atlantic, Docket No.: 17650-97PT**

**Atlantic Communications Group, Docket No.: 17653-97PT**

**Verres Financial Corp., Docket No.: 17651-97PT**

v.

**Town of Goffstown**

**DECISION**

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1997 assessments of the following:

**Saga Communications** - \$218,400 (land \$160,000; buildings \$58,400) on a telecommunication tower and an equipment building on a .23-acre parcel. The Taxpayer also owns, but did not appeal, a vacant lot assessed for \$18,900.

**Bell Atlantic** - \$229,600 (land \$160,000; buildings \$69,600) on a telecommunication tower and two equipment buildings on a .19-acre parcel. The Taxpayer also owns, but did not appeal, five other lots with a combined total assessment of \$258,700.

**Atlantic Communications Group** - \$276,200 (land \$160,000; buildings \$116,200) on a telecommunication tower and an equipment building on a .43-acre parcel.

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**Verres Financial Corp.** - Map/Lot 40-46-A: \$288,000 (land \$160,000; buildings \$128,000); and Map/Lot 40-46-B: \$383,000 (land \$160,000; buildings \$223,000) (the “Properties”). Both lots consist of a telecommunication tower and an equipment building on a .12-acre parcel.

These cases were consolidated for hearing.

The Taxpayers have the burden of showing the assessments were disproportionately high or unlawful, resulting in the Taxpayers paying a disproportionate share of taxes. See RSA 76:16-a; TAX 203.09(a); Appeal of City of Nashua, 138 N.H. 261, 265 (1994). To establish disproportionality, the Taxpayers must show the assessments were higher than the general level of assessment in the municipality. Id. The Taxpayers carried this burden. For the reasons stated below, the appeals for abatement are granted.

The Taxpayers argued the assessments were excessive because:

- (1) the radio towers are personal property and not taxable;
- (2) four sales on Mount Unconoonuc support a \$35,000 site value and the Town has assessed other potential tower sites under \$30,000;
- (3) the Town's appraisers valued the land by the income approach and the structures by the cost approach as if they were prefabricated first-class buildings;
- (4) the Town failed to adjust its highest sale for business value and used comparable leases (only one in New Hampshire which was dated 1988) without adjustments;
- (5) the Town's market values were multiplied by 1.31 (the 1996 ratio) instead of 1.26 (the 1997 ratio); and

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- (6) April 1997 market values for the Properties were as follows: Saga Communications -

\$40,300 for an assessed value of \$50,800; Bell Atlantic - \$47,600 for an assessed value of \$60,000; Atlantic Communications - \$52,500 for an assessed value of \$66,200; and Verres Financial Corp. - Lot A, \$45,100 for an assessed value of \$56,900 and Lot B, \$37,100 for an assessed value of \$46,700.

The Town argued the assessments were proper because:

- (1) the sites are owned by the Taxpayers, are cleared and developed with towers with Federal Communications Commission (FCC) licensing;
- (2) most other sites are leased rather than sold and the leases are just for the location not the improvements with all approvals in place;
- (3) the value of the land was derived from the income approach, the value of the towers was derived from Marshall Valuation Service, the value of the sheds was based on their inherent capacity to withstand weather;
- (4) based on the Town's understanding of the statutes, the towers are taxable; and
- (5) the Town's appraisers estimated the market value of the Properties as of April 1996, the Town then applied a factor of 1.31 (the 1996 equalization ratio as determined by the department of revenue administration); the Town concedes the market values should be adjusted by 1.26, the 1997 equalization ratio.

During its deliberations, the board, on its own, viewed the sites, towers and the exterior of the buildings (with the exception of Verres Financial Corp., Lot A building which a technician on-site at the time of the view provided access to). The parties were apprised that the board also

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takes official notice of the legal arguments in the record of Saga Communications of N.E., Inc. v. Town of Merrimack, Docket No. 17643-97PT.

### **Board's Rulings**

Based on the evidence, the board finds the proper assessments to be as follows:

Saga Communications \$193,300

Bell Atlantic \$196,700

Atlantic Communications Group \$200,350

Verres Financial Corp. Lot A \$232,550

Lot B \$303,900

These appeals raise three general issues: 1) the highest and best use determination of the land portion of the assessments and the proper land valuations; 2) whether telecommunication towers are personalty or realty; and 3) proper valuation of the taxable real improvements.

### **Highest and Best Use and Land Valuation**

As with any appraisal assignment, an initial determination must be the highest and best use of the property being valued. “The highest and best use may be defined as the reasonably probable and legal use of vacant land or an improved property, which is physically possible, appropriately supported, financially feasible, and that results in the highest value.” Appraisal Institute, The Appraisal of Real Estate (10<sup>th</sup> ed. 1992) 275.

The board concludes the highest and best use of the appealed Properties is as telecommunications sites. As will be further reiterated in the section related to the valuation of towers as fixtures, the board concludes the Properties’ location on Mount Unconoonuc is unique;

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it is a point of high elevation in the populous, southern portion of New Hampshire that has a direct line of sight to Boston. It is also easily accessible by road and has lots at the summit that have historically been available for separate ownership facilitating the multiple (20) towers that exist on the summit. Thus, when valuing the land and the improvements on these Properties, this highest and best use determination must guide the comparable market data and depreciations applied to the replacement cost of the various improvements.

The board was presented with two different methodologies for estimating the land value

of the appealed Properties. The Taxpayers argued that because comparable, adjacent sites had sold with seasonable cottages on them, the land value could be extracted from those sales resulting in an estimated site value of approximately \$35,000. The Town chose, because of the lack of comparable land sales, to capitalize land leases of telecommunication towers sites in New England. This methodology arrived at an estimated site value of \$122,100.

First, the board is not convinced by the Taxpayers' arguments and methodology for estimating the land value. While it is true the cottage sales presented are for property on the same mountain, they are located at a slightly lower elevation than most of the towers which are at the summit. Testimony was presented that for those sites to be used, higher towers would have to be constructed than those on the summit. Further, the cottage sales ignore the fact that the Properties under appeal are improved with telecommunication towers and have all the licensing necessary for operation associated with them. The board concludes that the permits and licensing necessary for the construction and use of these telecommunication towers enhance, to some

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extent, the land value<sup>1</sup>. Mr. Lutter, the Taxpayers' tax consultant, also submitted a sale of a site of a tower on Mount Unconoonuc (John C. Brown and Sons to Frances J. Dirico) that sold in May 1996, for \$55,000 as some evidence of what a site is worth. However, the board's view, the photographs of the site and information submitted with the sale clearly indicate the property was improved with a very small tower with only one or two antenna leases on the tower at the time of

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<sup>1</sup> The board notes the presence of a license from the FCC for a specific broadcasting frequency can influence the highest and best use determination of a property and, thus, inherently its market value. See Roehm v. Orange County, et al., 196 P. 2d 550 (1948) and Susquehanna Co. v. Tax Commission, U.S. Reports Vol. 283, 291 (1930). All communication towers are erected for the purpose of receiving and/or transmitting certain frequencies for various uses that are all regulated by the FCC. The fact that a license exists for a certain frequency at a specific location does lend support to the owner's intention of permanency and does strengthen the finding of the towers as fixtures.

the sale. Further, striking by contrast is another sale submitted by Mr. Lutter of Roger Deshrochers to Atlantic Communications Group, LLC in August 1996. Atlantic Communications Group, LLC (one of the Taxpayers), purchased the property (land, tower and building and 25 tenants) for \$335,000. In both sales Mr. Lutter was unable to allocate between real estate value and business or other value. The board reminds Mr. Lutter that the burden of proving an assessment disproportionate rests with the Taxpayers. When market data is submitted, especially of one of the appealed properties, Mr. Lutter should present an analysis of the sale rather than simply placing the sale at the board's bench and leaving it to the board to weigh it in its analysis. In short, because of both the lack of comparability of the cottage sales and Mr. Lutter's lack of knowledge of the two telecommunication sales, the board was unable to rely upon his \$35,000 estimate for land value.

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The board finds the Town's methodology of capitalizing an estimated net operating income from various land leases of telecommunication sites in New England is appropriate for estimating the land value. The Town submitted six leases from which it estimated a gross land lease of \$18,000 a year, which after a 5% adjustment for expenses, was capitalized at an overall rate of 14% to arrive at an indicated site value of \$122,100. Based on the information submitted, it appears that most of the leases, if not all, were for cellular telephone use. Most of the leases were from Massachusetts, with one from Goffstown, New Hampshire and one from Rhode Island. While there is some variation in the lease amounts, the Town's choice of \$18,000 appears reasonable based especially on the lease in Goffstown. Mr. Lutter argued that these sites are generally stand-alone sites as opposed to a clustering of telecommunication sites as exist in this appeal. However, Mr. Lutter did not submit adequate evidence to convince the board that distinction warranted an adjustment in the calculation of the land.

Mr. Lutter further argued that a substantial amount of the Atlantic Communications Group purchase for \$335,000 was business value, i.e., existing tenants. This is a legitimate issue and the board has reviewed the Town's leases to determine if they contain significant business value. Based on the information contained in Municipality Exhibit A, the leases appear to be for the use of the land and are independent from the lessee's subsequent ability to attract tenants to rent additional tower space beyond what the lessee may need for itself. Consequently, the board concludes that the land leases utilized by the Town did not include a business value similar to what the purchase by Atlantic Communications Group, LLC likely includes. (The board notes its market value estimate (\$159,000) is significantly less than the sale price of \$335,000.

Lacking

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any analysis by Mr. Lutter, the magnitude of the difference is not unreasonable for the business value associated with the 25 tenants.)

### **Telecommunication Towers**

Based on the evidence, the board's view of the Properties and a review of New Hampshire and other state's case law, the board concludes telecommunication towers are taxable as real estate under RSA 72:6 for two general reasons: 1) the towers are taxable as fixtures; and 2) the enactment of RSA 72:7-c in 1994, read in conjunction with RSA 72:6, strongly infers taxability.

### **Taxable as Fixtures**

The authority to tax fixtures as real estate is found in RSA 72:6 and RSA 21:21. RSA 72:6 states: "All real estate, whether improved or unimproved, shall be taxed except as otherwise provided." This statute is to be broadly interpreted. King Ridge, Inc. v. Sutton, 115 N.H. 294, 298-99 (1975). RSA 21:21 states: "The words 'land,' 'lands' or 'real estate' shall include lands,

tenements, and hereditaments, and all rights thereto and interests therein.” (Emphasis added).

In addition to these statutory criteria, the case law on fixtures must be examined -- fixtures being taxable as realty. As stated in New England Telephone Co. v. City of Franklin, 141 N.H. 449, 453 (1993):

A mixed question of law and fact, Graton & Knight Co. v. Company, 69 N.H. 177, 178, 38 A. 790, 790 (1897), whether an item of property is properly classified as either personalty or a fixture turns on several factors, including: the item's nature and use; the intent of the party making the annexation; the degree and extent to which the item is specially adapted to the realty; the degree and extent of the item's annexation to the realty; and the relationship between the realty's owner and the person claiming the

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item.” See, e.g., The Saver's Bank, 125 N.H. at 195, 480 A.2d at 84; Automatic Sprinkler Corp. v. Marston, 94 N.H. 375, 376, 54 A.2d 154, 155 (1947); Graton & Knight Co. v. Company, 69 N.H. at 178, 38 A. at 790; Dana v. Burke, 62 N.H. 627, 629 (1883); Wadleigh v. Janvrin, 41 N.H. 503, 518 (1860). The central factors are “the nature of the article and its use, as connected with the use” of the underlying land, Langdon v. Buchanan, 62 N.H. 657, 660 (1883); see Despatch Line of Packets v. Bellamy Man. Co., 12 N.H. 205, 233 (1841), because these factors provide the basis for ascertaining the intent of the party who affixes or annexes the item in question. Wadleigh 41 N.H. at 518.”

Further, as stated in The Saver's Bank at 195:

A chattel loses its character as personalty and becomes part of the realty when there exists “an actual or constructive annexation to the realty **with the intention of making it a permanent accession to the freehold**, and an appropriation or adaptation to the use or purpose of that part of the realty with which it is connected.” However, if a chattel becomes an intrinsic, inseparable and untraceable part of the realty, it is deemed a fixture regardless of the intent of the parties. (Citations omitted).

Black's Law Dictionary defines “fixture,” in part, as “an article in the nature of personal property which has been so annexed to the realty that it is regarded as a part of the land. Goods are fixtures when they become so related to particular real estate that an interest in them arises

under real estate law.” Black's Law Dictionary 574 (5th ed. 1979).

While there is no New Hampshire case law specifically on telecommunications towers, ski towers were addressed initially in King Ridge, Inc. v. Town of Sutton, 115 N.H. 294 (1975) and in Linwood Development Corporation v. Town of Lincoln, 117 N.H. 709 (1977). Both those cases put forth the concept that for an item of personalty to become a fixture, it must be “intimately intertwined with the primary use of the land itself.” King Ridge, Inc. at 299. This

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concept was further elaborated relative to factory machinery in Crown Paper Company v. City of Berlin, 142 N.H. 563, 569 (1997).

“For a piece of factory machinery to be intimately intertwined with the underlying realty and thus taxable, the trial court must determine that such characteristic of the underlying realty makes a special or other use of the factory machinery useful, and that special or other use of the factory machinery renders the underlying realty useful.”

In this case, the board finds there is intimate intertwining of the telecommunication towers with the underlying land and related improvements. First, the appealed telecommunication towers are but five of the twenty located on Mount Unconoonuc. The Town testified that Mount Unconoonuc is strategically located in the southern, populated portion of New Hampshire with a direct line of sight to Boston. This unique location provides the opportunity for various telecommunication uses to both receive and send signals in this region that other sites do not as easily or inexpensively provide due to the site's elevation, location and access. The Town's tax map indicates a history of recreational, and now, telecommunication uses of the summit of Mount Unconoonuc. The summit is accessed by a class five road (Summit Road) which feeds onto the Perimeter Road, a class six road, maintained by the towers' owners

to provide good access. Based on the tax map, the summit has historically been subdivided into small parcels, many of them a quarter acre or less in size. This pattern of subdivision has facilitated separate ownership by various telecommunication owners, versus the more common occurrence of telecommunication tower sites being leased. Thus, the good access and subdivided

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nature of the summit allows multiple telecommunication tower owners to locate their facilities on their own lot.

The towers under appeal range in height from 70 feet to 200 feet. With the exception of the guyed supported tower of Atlantic Communications Group, LLC, the towers are triangular steel, self-supported towers, bolted to concrete footings. All the towers have buildings adjacent to them. The buildings house electronic equipment used to increase the power of the transmission of various electronic signals which are relayed by wires to antennae on the towers.

All these factors (unique location, property elevation, fragmented ownership of land, easy road access, size of towers and connection to concrete footings and associated buildings) result in the board concluding the towers are fixtures due to the intimately intertwining relationship between the towers, the land and the buildings all of which maximize the highest and best use of the land.

Mr. Lutter argued that the towers are readily removable. Because they are bolted together, they could be taken down and transported by truck to another site. The board concludes that the ability for an item to be disassembled and moved is not the sole test in determining whether an item is realty or personalty. (Cf - RSA 21:21 II and 674:31 (manufactured housing is considered realty when erected on site with indication of being

permanently connected to required utilities); Westinghouse Broadcasting, Inc. v. Director, Division of Taxation, 141 N.J. Super. 301 (App. Div. 1976) (the ability for a structure to be disassembled and removed is not controlling because virtually all property can be removed from the land without materially damaging the land.)).

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The board finds the specific rulings in New England Telephone Co. v. City of Franklin, 141 N.H. 449, 453 (1993) are not directly on point with the taxability of these towers. The equipment in contention in New England Telephone involved electronic telephone equipment located within buildings and wooden telephone poles primarily located in public right-of-ways. The towers at issue here are not readily adaptable to many other areas as the electronic telephone equipment and telephone poles were due to the towers' size and unique location. In other words, while the towers are conceivably removable, equal utility is not achievable at many other sites due to their unique location and without significant permitting and licensing work.

#### Enactment of RSA 72:7-c

In 1994, RSA 72:7-c was enacted and reads as follows.

**72:7-c Exemption; Radio Towers, Antennas and Related Structures.** Radio antennas, towers and related or supporting structures used exclusively in the operation of an amateur communications station under Federal Communications Commission amateur radio services rules and regulations, shall be considered personal property and are not taxable as real estate.

RSA 72:6 requires all real estate “shall be taxed except as otherwise provided.”

Certainly, the legislature's exemption of amateur communication towers from taxation in 1994 would not have been necessary if the Taxpayer's argument was correct that telecommunication towers in general are not taxable as real estate. As argued by the Town, all the statutes relating to assessing telecommunication towers need to be considered in determining the taxability of the towers. Thus, if all real estate is taxed “except as otherwise provided” and the legislature does

specifically exempt a subset (amateur radio towers) of a larger category of property (telecommunication towers), it is reasonable to infer that the balance of the category remains

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taxable. Barksdale v. Town of Epsom, 136 N.H. 511, 514 (1992) and Great Lakes Aircraft Company, Inc. v. City of Claremont, 135 N.H. 270, 277 (1992) (The board must read the language at issue in the context of the entire statute and the statutory scheme); New Hampshire Retail Grocers Association v. State Tax Commission, 113 N.H. 511 (1973); Collins v. Town of Derry, 109 N.H. 470 (1969) (Language of amendment to a statute is some evidence of the legislative intent of the original statute.); Whispering Springs Tenant Association v. Barrett, 137 N.H. 203, 208-09 (1993); Opinion of the Justices, 135 N.H. 543, 545 (1992); Swiezynski v. Civiello, 126 N.H. 142 (1985) (Particular statutory provisions should be construed consistently with the statute and other statutes dealing with the same subject matter as a whole.) Further, the board gives some weight to the evidence submitted of the long standing practice of assessing towers within the state and the legislature's clear determination in 1994 that "amateur radio antennas are permanent structures and therefore should not be taxed as real estate." House Journal, February 15, 1994, Report of Science, Technology and Energy Committee. Farrelly v. Timberlane Regional School District, 114 N.H. 560 (1974) (Long standing interpretation of a statute of a doubtful or ambiguous meaning is some evidence that it conforms with the legislative intent.)

### **Improvement Value**

On a preliminary issue, Mr. Lutter argued the building located on the Verres Financial Corp. lot B was not taxable because it was a mobile-prefabricated-monolithic structure that was delivered on site via a truck. The board finds the issue is moot because based on its view and review of the assessment-record cards for the Verres Financial Corp., the prefabricated building

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was not assessed by the Town. While the board saw such a building on lot B during its view, it was apparently located there after April 1, 1997, and thus, was not assessed for 1997. Verres Financial Corp. lots A and B did have two utility support buildings which the board viewed, the Town assessed and the board will address later in this section.

Buildings

Based on the board's view and the Taxpayers' photographs of the interior of some of the buildings, the board finds the Town's replacement costs of \$100 to \$150 per square foot are unreasonable. Most of the buildings are generally uninsulated sheds with minimal interior finish and no heat or utilities other than electricity. After a review of Marshall Valuation Service for various shed values, the board adopts Mr. Lutter's replacement cost estimates (including the various adjustments he calculated for size, region and time) and has applied depreciation based on the board's observations. The board, on its view, did a comparison between the various buildings on appeal and arrives at the following building values:

<b>Saga Communications</b>		
Replacement Cost	Depreciation	Market Value
\$5,418	x .65	\$3,500

<b>Bell Atlantic</b>		
Replacement Cost	Depreciation	Market Value
\$7,668	x .90	\$6,900

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<b>Atlantic Communications Group</b>		
Replacement Cost	Depreciation	Market Value

<b>Atlantic Communications Group</b>		
\$25,320	x .75 x .80	\$15,200

<b>Verres Financial Corp.</b>			
Lot	Replacement Cost	Depreciation	Market Value
A	\$13,240	x .90 x .90	\$10,750
B	\$13,003	x .65 x .90	\$7,600

Telecommunication Towers

Based on its view and review of Marshall Valuation Service, the board concludes the majority of the Town's valuation and depreciation of the towers is appropriate. The following charts summarize the tower values with only two revisions: 1) a higher depreciation on the Atlantic Communication tower due to the age as testified to by the Taxpayers; and 2) a correction in the height, from 225 feet to 200 feet, on the Verres lot B tower. The board finds the following values for the towers.

<b>Saga Communications</b>		
Replacement Cost	Depreciation	Market Value
\$45,000	x .60	\$27,000

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<b>Bell Atlantic</b>		
Replacement Cost	Depreciation	Market Value
\$26,600	x .80	\$21,300

<b>Atlantic Communications Group</b>		
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<b>Atlantic Communications Group</b>		
Replacement Cost	Depreciation	Market Value
\$27,200	x .75	\$20,400

<b>Verres Financial Corp.</b>			
Lot	Replacement Cost	Depreciation	Market Value
A	\$61,800	x .80	\$49,400
B	\$138,000 (200 feet x \$690 per foot)	x .80	\$110,400

As the parties agreed at hearing, the market value estimates need to be adjusted by 1.26, the Town's 1997 equalization ratio. The following is a summary of the board's market value and assessed value findings.

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	Saga Communications	Bell Atlantic	Atlantic Communications Group	Verres Financial Corp. (Lot A)	Verres Financial Corp. (Lot B)
Land	\$122,100	\$122,100	\$122,100	\$122,100	\$122,100
Tower	\$27,000	\$21,300	\$20,400	\$49,400	\$110,400
Buildings	\$3,500	\$6,900	\$15,200	\$10,750	\$7,600
Fence	\$800	\$5,800	\$1,300	\$2,300	\$1,100
Market Value	\$153,400	\$156,100	\$159,000	\$184,550	\$241,200

	Saga Communications	Bell Atlantic	Atlantic Communications Group	Verres Financial Corp. (Lot A)	Verres Financial Corp. (Lot B)
Assessed Value (x 1.26 equal. ratio)	\$193,300	\$196,700	\$200,350	\$232,550	\$303,900

If the taxes have been paid, the amount paid on the value in excess of those stated above shall be refunded with interest at six percent per annum from date paid to refund date. RSA 76:17-a. Pursuant to RSA 76:17-c II, and board rule TAX 203.05, unless the Town has undergone a general reassessment, the Town shall also refund any overpayment for 1998. Until the Town undergoes a general reassessment, the Town shall use the ordered assessment for subsequent years with good-faith adjustments under RSA 75:8. RSA 76:17-c I.

A motion for rehearing, reconsideration or clarification (collectively "rehearing motion") of this decision must be filed within thirty (30) days of the clerk's date below, not the date this decision is received. RSA 541:3; TAX 201.37. The rehearing motion must state with specificity all of the reasons supporting the request. RSA 541:4; TAX 201.37(b). A rehearing motion is granted only if the moving party establishes: 1) the decision needs clarification; or 2) based on the evidence and arguments submitted to the board, the board's decision was erroneous in fact or

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in law. Thus, new evidence and new arguments are only allowed in very limited circumstances as stated in board rule TAX 201.37(e). Filing a rehearing motion is a prerequisite for appealing to the supreme court, and the grounds on appeal are limited to those stated in the rehearing motion. RSA 541:6. Generally, if the board denies the rehearing motion, an appeal to the supreme court must be filed within thirty (30) days of the date on the board's denial.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Paul B. Franklin, Chairman

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Michele E. LeBrun, Member

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Douglas S. Ricard, Member

**Certification**

I hereby certify that a copy of the foregoing decision has this date been mailed, postage prepaid, to Mark Lutter, Representative for Saga Communications of NE, Inc., Bell Atlantic, Atlantic communications Group and Verres Financial Corp., Taxpayers; and Chairman, Board of Selectmen of Goffstown.

Date: July 9, 1999

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Lynn M. Wheeler, Clerk

0006

TOWERS - taxable

Verres -

Lot A - 120' - adjust by 1.26 ratio

$$49,400 \times 1.26 = \$62,200$$

Lot B - 200' not 225' then adjust by 1.26 ratio

$$200' \times \$690 = \$138,000 \times .80 = \$110,400 \times 1.26 = \$139,100$$

Atlantic Communication -

change depreciation from 15% to 25% then adjust by 1.26 ratio

$$\$27,200 \times .75 = \$20,400 \times 1.26 = \$25,700$$

Saga -

adjust by 1.26 ratio

$$\$27,000 \times 1.26 = \$34,000$$

Bell Atlantic -

adjust by 1.26 ratio

$$\$21,300 \times 1.26 = \$26,800$$

IMPROVEMENTS - PRE-FAB BUILDINGS - taxable

TN bldg M/V Town \$ Sq/ft Lutter M/V Lutter \$ sq/ft

Verres  
 Lot A \$46,100 \$150 \$6,800 \$32.40 (384)  
 (384)

Lot B \$30,600 \$125 Per. P. Per. P  
 (377)

Atlantic \$64,300 \$100 \$15,200 \$16.85  
 (756) (756)

Saga \$16,800 \$100 \$3,500 \$16.85  
 (240) (240)

Bell \$26,100 \$100 \$5,800 \$16.85  
 (326) (266 & 60)

Board \$ sq/ft	TN bldg M/V	Town \$	Sq/ft	Lutter M/V	Lutter \$ sq/ft	Board M/V
Verres						
Lot A	\$46,100 (384)	\$150 (384)	\$6,800	\$32.40		\$
Lot B	\$30,600 (377)	\$125	Per. P.	Per. P		\$
Atlantic	(756)	\$64,300 (756)	\$100	\$15,200	\$16.85	\$
Saga	\$16,800 (240)	\$100	\$3,500 (240)	\$16.85		\$
Bell	(326)	\$26,100	\$100	\$5,800 (266 & 60)	\$16.85	\$

