

Town of Sanbornton

Docket No.: 19517-03RA

ORDER

The board has received a letter request dated November 4, 2003 from Attorney Edward D. Philpot, Jr. (the “Request”)¹ on behalf of the “Petitioners” referenced in the Order dated October 2, 2003. The Request refers to this Order as “the BTLA decision” and relies upon RSA 71-B:13, which provides:

“After a decision of the board becomes final, the board shall, at the request of any party, file a certified abstract thereof in the Merrimack county superior court. The clerk of said court shall forthwith enter judgment thereon and such judgment may be enforced as with any final judgment of the superior court. The provisions of this section shall be in addition to any other methods provided by law for enforcement of the tax laws.”

(Emphasis added). The Request seeks to have the board file “a certified abstract of the BTLA decision in this case with the Merrimack County Superior Court, consistent with . . .” this statute.

The board finds the Request is premature, given the plain language of the statute and the fact the decision that is the basis of the Request has not yet “become[] final.” See also the board’s recent Order dated November 6, 2003 (denying a motion for rehearing) and RSA Ch. 541 (Rehearings and Appeals in Certain Cases). A decision becomes final when no appeal has

¹ This letter mentions a prior letter of unstated date which the board has not yet received that apparently makes the same request. Attorney Philpot is aware that the board has not received the prior letter.

been filed within the statutory time period or, if an appeal is taken, the appeal process is concluded.² The board's denial of the Request is without prejudice; "any party" may make an RSA 71-B:13 request once the Order dated October 2, 2003 "becomes final."

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Chairman

Michele E. LeBrun, Member

Douglas S. Ricard, Member

Albert F. Shamash, Esq., Member

Certification

I hereby certify a copy of the foregoing Order has this date been mailed, postage prepaid, to: Robert D. Ciandella, Esq. and Christopher L. Boldt, Esq., Donahue, Tucker & Ciandella, 225 Water Street, Exeter, New Hampshire 03833, counsel for the Town; Edward D. Philpot, Jr., Esq., 67 Water Street, Suite 110, Laconia, New Hampshire 03246, counsel for the Petitioners; Chairman, Board of Selectmen, Town of Sanbornton, 573 Sanborn Road, Sanbornton, New Hampshire 03269; Guy Petell, Manager, Bureau of Assessments, Department of Revenue Administration, 57 Regional Drive, Concord, New Hampshire 03301, Interested Party; Gordon King, The Citizen, 171 Fair Street, Laconia, New Hampshire 03246, Interested Party; and Rebecca Tsaros Dickson, Concord Monitor, 54 Canal Street, Laconia, New Hampshire 03246, Interested Party.

Date: 11/18/03

Anne M. Stelmach, Deputy Clerk

² R. Wiebusch, New Hampshire Practice, Civil Practice and Procedure (2d ed. 1997)§ 59.01("Judgment . . . usually is not entered until all objections to adverse rulings have been waived or disposed of by appellate review or all rights of appeal have been waived.")