

**Joseph S. Haas**

**v.**

**Town of Boscawen**

**Docket No.: 22107-05PT**

**ORDER**

The board has reviewed the “Motion to Reconsider” filed by the “Taxpayer” with respect to the January 16, 2007 Order dismissing the appeal. The Motion to Reconsider is denied.

The Taxpayer quotes dicta from Briggs’ Petition, 29 N.H. 547, 551 (1854) that is not applicable to either the holding in that case or the present appeal. That 1854 case considered “the single question” of whether inability to pay was a ground for a tax abatement and held that it was. Accord, Porter v. Town of Sandwich, 153 N.H. 155, 157 (2006), citing Briggs’ Petition, 29 N.H. at 552. As noted in the January 16, 2007 Order, the Taxpayer has not claimed inability to pay as a ground for this appeal.

The language quoted from Briggs’ Petition by the Taxpayer (“any irregularity or illegality in the assessment”) is, at best, an overstatement since later cases have squarely held “Justice does not require the correction of errors of valuation whose joint effect is not injurious to the appellants.” Appeal of Town of Sunapee, 126 N.H. 214, 217 (1985), quoting Amoskeag Manufacturing Co. v. Manchester, 70 N.H. 200, 205 (1899) (citation to Edes v. Boardman,

58 N.H. 580, 588 (1879) omitted). Accord, Tennessee Gas Pipeline Company v. Town of Hudson, 145 N.H. 598, 603 (2001).

The Taxpayer’s reference to the “wholesome and reasonable” phrase in pt. 2, Art. 5 of the New Hampshire Constitution is also not a basis for granting the Motion to Reconsider. Read within context, this phrase may limit the legislature’s general authority to enact laws, but is not an independent ground for an abatement in a tax appeal, the limit of the board’s statutory authority. See also Porter v. Town of Sanbornton, 150 N.H. 363, 367 (2000): “New Hampshire tax abatement statutes provide the exclusive remedy for a taxpayer dissatisfied with an assessment. (Citation omitted.)”

Any appeal of the dismissal Order must be by petition to the supreme court filed within 30 days of the Clerk’s date below. See RSA 541:6.

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

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Albert F. Shamash, Esq., Member

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**Certification**

I hereby certify a copy of the foregoing Order has this date been mailed, postage prepaid, to: Joseph S. Haas, PO Box 3842, Concord, NH 03302, Taxpayer; and Town of Boscawen, Chairman, Board of Selectmen, 116 North Main Street, Boscawen, NH 03303.

Date: February 26, 2007

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Anne M. Stelmach, Clerk