

In Re: Boston and Maine Corporation and City of Manchester

Docket No.: 21567-06OS

DECISION

On June 30, 2006, the board opened this docket, directing its review appraiser to investigate and submit a report to help resolve whether certain property described as a “side track right-of-way” (the “Property”) owned by Boston and Maine Corporation (“B&M Corp.”) in the City of Manchester (“City”) had escaped taxation. The review appraiser’s July 18, 2006 report (“Report”) found “the Property has not and is not being assessed.”

Pursuant to the June 30, 2006 Order opening this docket, B&M Corp., the City and the department of revenue administration (“DRA”) were given 30 days “from the date of the [R]eport to file any response as to its findings.” Neither B&M Corp. nor the DRA has filed any response.

The City filed a timely response on August 16, 2006, concurring with the Report’s finding the Property “has escaped taxation under RSA Ch. 72 for a number of years” and indicating there is a basis for taxation under RSA 72:12. The City submitted a new assessment-record card and stated its intention to assess the Property for tax year 2006 once a value has been calculated as part of the ongoing city-wide reassessment.

The board finds this resolution to be satisfactory in light of the facts presented in the Report and the City's response and the board's statutory authority under RSA 71-B:16, II and RSA 71-B:5, I. Cf. RSA 76:14 (Correction of Omissions, or Improper Assessment). The board will therefore close this docket.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Chairman

Douglas S. Ricard, Member

Albert F. Shamash, Esq., Member

Certification

I hereby certify a copy of the foregoing Decision has this date been mailed, postage prepaid, to: Stephen G. LaBonte, Esq., State of New Hampshire, Department of Justice, 33 Capitol Street, Concord, NH 03301-6397, counsel for the State of New Hampshire in Docket No. 20016-04ED; Arthur G. Greene, Esq., Greene Perlow, PLLC, 4 Bell Hill Road, Bedford, NH 03110, counsel for Boston and Maine Corporation in Docket No. 20016-04ED; Boston & Maine Corporation, Iron Horse Park, North Billerica, MA 01862; Chairman, Manchester Board of Assessors, One City Hall Plaza – West Wing, Manchester, New Hampshire 03101; and Guy Petell, Manager, State of New Hampshire, Department of Revenue Administration, 57 Regional Drive, Concord, New Hampshire 03301.

Date: September 11, 2006

Anne M. Stelmach, Clerk