

Stephanie Gould

v.

Town of Bethlehem

Docket No.: 23658-07PT

DECISION

After review of the documents submitted by both the “Taxpayer” and the “Town,” the board dismisses this property tax appeal for the following reasons.

The Taxpayer filed this property tax appeal on August 30, 2008. Initially it was unclear, based on the Taxpayer’s October 10, 2007 letter to the Bethlehem Tax Collector, whether the Taxpayer was appealing a land use change tax assessment or an annual property tax assessment. However, based on the June 11, 2007 land use change tax (“LUCT”) bill¹ later provided by the Town, the board determines both the Taxpayer’s October 10, 2007 letter was untimely as an abatement request to the Town and the August 30, 2008 appeal to the board was untimely from the date of the LUCT bill. (Note: Pursuant to RSA 79-A:10, the LUCT abatement request would have been due on August 11, 2007 with the Town and the appeal by February 11, 2008 with the board.)

Further, the board finds the October 10, 2007 letter is too early to be treated as an abatement for the 2008 tax levy, the first tax year in which the house and two acre house site

¹ The board concludes, based on a review of the LUCT bill, that the “date of the bill” of June 11, 2007 is correct despite the irregularity of the selectmen’s signatures all being dated December 15, 2008.

were assessed. (As of April 1, 2007 the house had not been constructed and thus the 2007 tax levy was based on current use assessment only.)

For the Taxpayer to timely file an abatement from the 2008 final tax bill, it must be filed with the Town after the final 2008 bill was issued (December 8, 2008) but before March 1, 2009. (See RSA 76:1-a and RSA 76:16). Any appeal to the board must be filed by September 1, 2009.

Consequently, the board dismisses this 2007 appeal (Docket No. 23658-07PT) as the 2007 tax levy was only for current use and the 2008 abatement and appeal timelines are currently open.

A motion for rehearing, reconsideration or clarification (collectively a “rehearing motion”) of this order 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(a). 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 order needs clarification; or 2) based on the evidence and arguments submitted to the board, the board’s order was erroneous in fact or in law. Thus, new evidence and new arguments are only allowed in very limited circumstances as stated in board rule Tax 201.37(f). 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

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 Decision has this date been mailed, postage prepaid, to: Stephanie Gould, PO Box 316, Bethlehem, NH 03574, Taxpayer; Chairman, Board of Selectmen, Town of Bethlehem, PO Box 189, Bethlehem, NH 03574; and Brett S. Purvis & Associates, Inc., 3 High Street, 2A, PO Box 767, Sanbornville, NH 03872, contracted assessing firm.

Date: January 22, 2009

Anne M. Stelmach, Clerk