Lakeview Golf Course

v.

Town of Belmont

Docket No.: 23856-07PT

ORDER

The board acknowledges receipt of the "Taxpayer's" June 26, 2009 Motion for Enforcement ("Motion"). After a review of the Motion, including the attached electronic mail correspondence between the parties which incorporates the "Town's" position, the board grants the Motion.

The Motion contends the Town is obligated to refund the 12% interest paid on delinquent taxes associated with the amount of overassessment, plus accrued interest at 6% on this amount, where the Town later abated the assessment, through a June 10, 2009 settlement agreement. The board agrees. See RSA 76:17-a; RSA 76:13; Tax 203.05(c)(1) (definition of "Decision" includes settlement agreement signed and filed with the board); and Tax 202.08 (Interest on Taxes Due or Owed), which cites Western Union Telegraph Co. v. State, 64 N.H. 265, 270 (1887), further discussed and applied in Ballinger Properties, LLC v. Town of Londonderry, BTLA Docket No. 18208-99 (April 9, 2003).

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Paul B. Franklin, Chairman

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Douglas S. Ricard, Member

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Albert F. Shamash, Esq., Member

CERTIFICATION

I hereby certify a copy of the foregoing Order has been mailed this date, postage prepaid, to: Mr. Mark Lutter, Northeast Property Tax Consultants, 14 Roy Drive, Hudson, NH 03051, Taxpayer's representative; Chairman, Board of Selectmen, Town of Belmont, P.O. Box 310, Belmont, NH 03220; and Commerford Nieder Perkins, LLC, 556 Pembroke Street, Suite #1, Pembroke, NH 03275.

Dated: July 17, 2009

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Melanie J. Ekstrom, Deputy Clerk