

Joseph S. Haas

v.

Town of Boscawen

Docket No. 25918-10PT

ORDER

The board will treat the “Taxpayer’s” August 15, 2012 submittal¹ as a reconsideration motion (the “Motion”) filed in response to the July 20, 2012 Decision dismissing the tax year 2010 abatement appeal he filed with the board. The Motion is denied because it does not meet the standards for granting it. (See RSA 541:3 and Tax 201.37.)

The board does not agree a taxpayer is permitted to file two tax abatement actions for the same tax year (2010) in two tribunals (the superior court, pursuant to RSA 76:17, and the board, pursuant to RSA 76:16-a) when he owns more than one lot in one municipality. RSA 71-B:11 (Jurisdiction) is controlling and requires dismissal for the reasons discussed in the Decision (pp. 2-3) and need not be restated here.

The Motion (p. 1) references RSA 71-B:12 for the first time, but that statute does not confer jurisdiction on the board. Rather, it applies only to appeals of board “[d]ecisions” to the

¹ The submittal (an E-Mail printout) consists of eight, single-spaced pages and is titled: “RE: Official Complaint to the N.H.A.G. against AVITAR Associates.” The board does not know if the Taxpayer also filed this document with the Attorney General’s Office. The submittal does contain some discussion regarding why the Taxpayer does not agree with the Decision, stating it is “WRONG” and his intention (“plan”) “to file a MOTION FOR RECONSIDERATION.”

supreme court (pursuant to “RSA 541”), not to the issues presented in this appeal.

Any appeal of the Decision must be by petition to the supreme court filed within thirty (30) days of the Clerk’s date shown below, see RSA 541:6, with a copy provided to the board in accordance with Supreme Court Rule 10(7).

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Concurred, unavailable for signature
Michele E. LeBrun, Chair

Albert F. Shamash, Esq., Member

Theresa M. Walker, Member

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; Chairman, Board of Selectmen, Town of Boscawen, 116 North Main Street, Boscawen, NH 03303; Matthew R. Serge, Esq., Upton & Hatfield, PO Box 1090, 10 Centre Street, Concord, NH 03302-1090, counsel for the Town; and Avitar Associates of New England, Inc., 150 Suncook Valley Highway, Chichester, NH 03258, Contracted Assessing Firm.

Date: August 27, 2012

Anne M. Stelmach, Clerk