

**State of New Hampshire**

**v.**

**Gerard Healey, Daniel Drazen, Internal Revenue Service and City of Berlin**

**Docket No.: 25452-11ED**

**ORDER**

On January 4, 2013, the board held a duly noticed apportionment hearing pursuant to RSA 498-A:25, with certified copies of the notice sent to each party. The only party attending the hearing was condemnee Daniel Drazen, who holds a recorded mortgage on the "Property" taken in this eminent domain proceeding.

At the hearing, Mr. Drazen presented evidence of the outstanding mortgage on the Property and stated no part of the principal (\$45,000) has been paid. (See Condemnee Exhibit A.)

Prior to this hearing, on July 30, 2012 another named condemnee, the City of Berlin, received a total of \$1,999.62 for unpaid taxes, fees and interest on the Property from the deposit of damages filed with the board. On November 9, 2012, the board awarded just compensation damages for the complete taking in the amount of \$10,000.

The remaining balance (as of December 31, 2012) of the deposit is \$8,067.62. The board finds Mr. Drazen is entitled to these funds. A check (#2466) is being sent to Mr. Drazen with his copy of this Order.

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SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Michele E. LeBrun, Member

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Albert F. Shamash, Esq., Member

**Certification**

I hereby certify copies of the foregoing Order have been mailed, this date, to: Stephen G. LaBonte, Esq., State of New Hampshire, Department of Justice, 33 Capitol Street, Concord, NH 03301, counsel for the Condemnor; Gerard Healey, 2 Oak Knoll Road, Meredith, NH 03253, Condemnee; Daniel Drazen, 20 Stonehenge Road, Bedford, NH 03110, Mortgagee; John P. Kacavas, Internal Revenue Service, United States Attorney General for the District of New Hampshire, 53 Pleasant Street, Concord, NH 03301, Eric H. Holder, Jr., Internal Revenue Service, United States Department of Justice, 950 Pennsylvania Avenue, NW, Washington, DC 20530-0001 and Debra Dougherty, Internal Revenue Service, P.O. Box 9502, 80 Daniel St, Room 304, Portsmouth, NH 03802, Federal Tax Lien; and City of Berlin, Deborah Patrick and Paul Grenier, City Clerk, 168 Main Street, Berlin, NH 03570.

Date: 1/7/13

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Anne M. Stelmach, Clerk