

John W. Latvis

v.

City of Nashua

Docket No. 25480-11EX

ORDER

The board has reviewed the “Taxpayer’s” February 28, 2012 rehearing motion (the “Motion”). The Motion concerns the Amended and Restated Decision (hereinafter, the “Decision”) issued on February 16, 2012. The board hereby dissolves the suspension order issued on March 1, 2012 and denies the Motion.

In the Motion, the Taxpayer states the “City” has granted the RSA 72:35 disability tax credit for tax year 2012 (as a result of the change in title ownership to the “Property”), but still contends the City erred by denying the credit for tax year 2011. For the reasons discussed in the Decision, the board finds the Taxpayer did not meet his burden of proving the City erred in denying the credit for tax year 2011, the only year under appeal.

As stated in the Decision (pp. 2-4), the board finds the Taxpayer did not meet the “true and lawful owner” requirement in RSA 72:33, I as of April 1, 2011. Therefore, the board denied the appeal for that tax year.

Rehearing motions are governed by RSA 541:3 and Tax 201.37. The board finds the Taxpayer has not presented “good reason” for a rehearing. The salient facts stated in the Motion were considered by the board and were discussed in the Decision (see, in particular, p. 3).¹ Accordingly, the Motion is denied.

Pursuant to RSA 541:6, any appeal of this Order by the Taxpayer to the supreme court must be filed within thirty (30) days of the date on this Order with a copy provided to the board in accordance with Supreme Court Rule 10(7).

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Michele E. LeBrun, Chair

Albert F. Shamash, Esq.

CERTIFICATION

I hereby certify that a copy of the foregoing Order has this date been mailed, postage prepaid, to: John W. Latvis, 17 Chester Street, Nashua, NH 03064, Taxpayer; Stephen M. Bennett, Esq., City of Nashua, 229 Main Street, Nashua NH 03061, Counsel for the City; and Chairman, Board of Assessors, P.O. Box 2019, Nashua, NH 03061.

Date: March 23, 2012

Anne M. Stelmach, Clerk

¹ Any remaining questions stated in the Motion (such as whether the Taxpayer should add his “wife’s trust. . . as a co-owner”) are beyond the scope of this appeal. The board “is not in the business of ruling in the abstract or giving advisory opinions.” See, e.g., Sears Roebuck & Company v. City of Manchester, BTLA Docket No.20820-04PT (April 25, 2008 Order (denying rehearing motion) at p. 5 and fn. 6) and the authorities cited therein.