

Linda A. Snyder Revocable Trust 2005

v.

City of Concord

Docket No.: 26226-11PT

ORDER

The “Taxpayer” filed a June 10, 2014 Motion to Enforce the Board’s Order to Refund Subsequent Years’ Overpayment of Taxes, and to Make Corrections to Actual Data on the Property Card (the “Motion to Enforce”). The City filed a June 13, 2014 “Response” to the Motion to Enforce. The suspension order issued by the board on June 17, 2014 is hereby dissolved and the Motion to Enforce is denied.

On April 1, 2014, the board issued its “Decision” ruling the Capron Appraisal and testimony provided the best evidence of market value for the 2011 tax year and thus the board determined the proper assessment to be \$170,200¹ for the tax year under appeal. On page 4 of the Decision, the board ordered the City to refund any amount paid on the value in excess of the \$170,200 (plus 6% interest) from the date paid to the refund date. Further, the board ordered:

Until the City undergoes a general reassessment or in good faith reappraises the property pursuant to RSA 75:8, the City shall use the ordered assessment for subsequent years. RSA 76:17-c, I and II.

¹ Based on a market value of \$170,000.

In the Motion to Enforce, Ms. Snyder advised she contacted the City because the refund had not been issued² and was told the board's ruling would not apply to subsequent years because the City performs a "general reassessment" every year. The Taxpayer argued the City is not acting in good faith in applying the assessment determined by the board and adjusting the quality and physical condition of the Property in subsequent years.

The City's Response indicated they were awaiting receipt of the form W-9 from the Taxpayer upon which time it would refund the overpayment of taxes and interest for the 2011 tax year. Further, two letters dated May 8, 2013 and May 14, 2014 from Charles K. Reese, CNHA, NHCG, Property Appraisal Division of the Department of Revenue Administration were attached to the City's Response.

The board finds the City provided sufficient evidence that it did, indeed, perform statistical updates and municipal-wide revaluations on an annual basis for tax years 2012 and 2013. The board, therefore, has no authority to order the City to use the ordered assessment for tax years outside of the 2011 year appealed.

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.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Michele E. LeBrun, Chair

Theresa M. Walker, Member

² The Taxpayer was told the "tax card had not been corrected to reflect the board's ruling" and she "would receive a refund for 2011 in a few weeks...."

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Certification

I hereby certify a copy of the foregoing Decision has this date been mailed, postage prepaid, to Linda A. Snyder, Trustee of the Linda A. Snyder Rev. Trust 2005, 9 Jordan Avenue Concord, NH 03301, Taxpayer; Danielle L. Pacik, Esq., City Solicitor's Office, 41 Green Street, Concord, NH 03301; and Chairman, Board of Assessors, City of Concord, 41 Green Street, Concord, NH 03301.

Date: 6/27/14

Anne M. Stelmach, Clerk