

125 Development NH Corp.

v.

Town of Newton

Docket Nos. 26572-11PT and 27039-12PT

**ORDER GRANTING TAXPAYER’S RECONSIDERATION MOTION
AND MOTION FOR ENFORCEMENT**

Upon review of the additional board rulings¹ cited in the “Taxpayer’s” December 1, 2014 “Motion for Reconsideration” (“Motion”), the board finds the Motion should be granted and the November 21, 2014 Order (denying the Taxpayer’s “Motion for Enforcement”) should be rescinded in its entirety and replaced with this Order; in addition, the suspension Order issued on December 8, 2014 (to allow the board sufficient time to review the Motion) is hereby dissolved.

The Motion for Enforcement contends the Taxpayer is entitled to receive any “late penalties . . . paid by the [T]axpayer on the abated amount” stated in an attached July 2, 2014 Settlement Agreement between the Taxpayer and the “Town” (which late penalties were levied at a 12% interest rate) plus “6% interest on the 12% interest refund.” The board agrees. The Town is therefore directed to calculate the amount due the Taxpayer and settle this obligation within thirty (30) days.

¹ These rulings are the July 17, 2009 orders in Anthony J. Sperando Trust v. Town of Belmont, BTLA Docket No. 23857-07PT and Lakeview Golf Course v. Town of Belmont, BTLA Docket No. 23856-07PT, which cite Ballinger Properties, LLC v. Town of Londonderry, BTLA Docket No. 18208-99GT (April 9, 2003).

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Michele E. LeBrun, Chair

Albert F. Shamash, Member

Theresa M. Walker, Member

CERTIFICATION

I hereby certify that a copy of the foregoing Order has this date been mailed, postage prepaid, to: Mark Lutter, Northeast Property Tax Consultants, 14 Roy Drive, Hudson, NH 03051, Taxpayer Representative; and Town of Newton, Chairman, Board of Selectmen, PO Box 378, Newton, NH 03858.

Date: December 19, 2014

Anne M. Stelmach, Clerk