

Joseph S. Haas

v.

Town of Boscawen

Docket No.: 27121-12PV

DECISION

The board has reviewed the “Town’s” September 25, 2013 Motion to Dismiss (“Motion”) and the “Taxpayer’s” September 27, 2013 “Objection”. The Motion is granted and the appeal is dismissed for the reasons stated in the Motion and in the board’s prior decisions in: Haas v. Boscawen, Docket No.: 26508-11PT (November 13, 2012); Haas v. Boscawen, Docket No.: 24496-08PT (July 6, 2010); and Haas v. Boscawen, Docket No.: 22107-05PT (January 16, 2007).

The grounds stated by the Taxpayer are largely repetitive of the grounds stated in the prior appeals which were dismissed. The one additional ground involves his claim that he can only pay his taxes with so-called “debased coins,” not that he has an actual inability to pay based on his financial circumstances. There is no evidence the Town refused to accept payment in any particular form of money. Nor, as the Town notes (Motion. p.1), has the Taxpayer established how either the Town or the board has jurisdiction to consider or rule upon the Taxpayer’s “interpretation of the definition of lawful money.”

More importantly, the Taxpayer has not stated he qualifies under any of the recognized circumstances demonstrating poverty and inability to pay. (See Ansara v. Nashua, 118 N.H. (1978).) In addition, the Taxpayer did provide the board with the required filing fee without making any inability to pay argument.

For all these reasons, the appeal is dismissed.

A motion for rehearing, reconsideration or clarification (collectively “rehearing motion”) of this decision must be filed within thirty (30) days of the clerk’s date below, not the date this decision is received. RSA 541:3; Tax 201.37(a). The rehearing motion must state with specificity all of the reasons supporting the request. RSA 541:4; Tax 201.37(b). A rehearing motion is granted only if the moving party establishes: 1) the decision needs clarification; or 2) based on the evidence and arguments submitted to the board, the board’s decision was erroneous in fact or in law. Thus, new evidence and new arguments are only allowed in very limited circumstances as stated in board rule Tax 201.37(f). Filing a rehearing motion is a prerequisite for appealing to the supreme court, and the grounds on appeal are limited to those stated in the rehearing motion. RSA 541:6. Generally, if the board denies the rehearing motion, an appeal to the supreme court must be filed within thirty (30) days of the date on the board’s denial.

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SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Michele E. LeBrun, Chair

Albert F. Shamash, Member

Theresa M. Walker, Member

Certification

I hereby certify a copy of the foregoing Decision has this date been mailed, postage prepaid, to: Joseph S. Haas, PO Box 3842, Concord, NH 03302, Taxpayer; and Chairman, Board of Selectmen, Town of Boscawen, 116 North Main Street, Boscawen, NH 03303; and Avitar Associates of New England, Inc., 150 Suncook Valley Highway, Chichester, NH 03258, Contracted Assessing Firm.

Date: 10/8/13

Anne M. Stelmach, Clerk