

Joseph S. Haas

v.

Town of Boscawen

Docket No.: 27121-12PV

ORDER

The board has reviewed the “Taxpayer’s” November 6, 2013 “Motion for Hearing” (“Taxpayer’s Motion”). The Taxpayer’s Motion seeks either a rehearing or reconsideration of the October 8, 2013 Decision denying this appeal based on the record presented, including the “Town’s” Motion to Dismiss and his “Objection” to that motion. The Taxpayer’s Motion is denied pursuant to RSA 541:3 and Tax 201.37 (prescribing and regulating the board’s statutory authority to consider and rule on rehearing and reconsideration motions). As stated in Tax 201.37(g), a party is not entitled to a rehearing or reconsideration regarding issues not presented prior to issuance of the board’s rulings.

The Taxpayer’s Motion references an amalgam of issues that, in the board’s judgment, do not affect the dismissal of this appeal for the reasons stated in the Decision. Among these issues [numbered as item “1.”] are his allegations regarding whether the board members (along with the Selectmen in the Town and the Governor, for that matter) have duly taken their “oaths.”

The Taxpayer did not raise this issue at any time prior to the Decision, including, for example, in his appeal document or his Objection (to the Town's Motion to Dismiss). Failure to raise an issue in a timely manner (prior to the Decision) constitutes a waiver of that issue, even if the Taxpayer's Motion now states he does not wish to "waive" it. In Wentworth v. Farmington, 51 N.H. 128, 134-36 (1871), the New Hampshire Supreme Court denied an appeal challenging a petition approved by three appointed officers, two of whom had not taken the oath of office prior to acting on the petition; the court specifically held the appealing party challenging their authority to act had waived this objection, citing Goodwin v. Milton, 25 N.H. 458 (1852) and other authorities. The board's own legal research reveals no legal authority to the contrary and none is contained in the Taxpayer's Motion.

Insofar as the oaths are concerned, all three board members have in fact taken them. (The board has already provided the Taxpayer with copies of a prior oath and is enclosing copies of recent oaths with the Taxpayer's copy of this Order.)

The remaining issues presented in the Taxpayer's Motion [numbered as item "2.")] apparently pertain to his stated refusal to pay the "un-lawful state-wide property tax slice," based on what appears to be a constitutional ground involving his "religion." No such ground was presented by the Taxpayer in his appeal document, the Objection or at any time prior to the filing of Taxpayer's Motion.

In summary, the board is unable to grant the Taxpayer the relief he seeks. While the Taxpayer's dissatisfaction with Town and state officials, as well as the board, is apparent from

his numerous submissions of paper copies of e-mails (to multiple recipients in and out of state government) and other documents, the board is unable to provide any other redress for the items he now wants to complain about.

Pursuant to RSA 541:6, any appeal of the Decision must be by petition filed with the supreme court within thirty (30) days of the date of 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, 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; 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: 11/15/13

Anne M. Stelmach, Clerk