

**Littleton Hospital Association
d/b/a Littleton Regional Hospital**

v.

Town of Littleton

Docket No. 27512-13EX

Docket No. 26537-11PT

Docket No. 26854-12PT

Docket No. 27518-13PT

ORDER ON PENDING MOTIONS

The board has reviewed the three most recent pleadings filed by the parties in the 2013 exemption appeal: the “Taxpayer’s” November 12, 2014 “Motion for Clarification”; the “Town’s” November 14, 2014 “Motion for Reconsideration”; and the Town’s November 18, 2014 “Objection.” Both motions were filed in response to the board’s November 7, 2014 Order which addressed consolidation and scheduling issues pertaining to all four appeals.

In brief, and in response to these motions, the board finds:

1. The scheduled December 10, 2014 date for a hearing on the merits of the 2013 exemption appeal is no longer feasible and therefore will be withdrawn from the board’s calendar, primarily because of the new discovery requests served on the Taxpayer by the Town on November 10, 2014;

2. It is reasonable to shorten the time for the Taxpayer to respond to this Town discovery in the 2013 exemption appeal to December 1, 2014 (from the December 10, 2014 due date) since this discovery is substantially similar to the Town's earlier discovery requests made in the 2011 and 2012 abatement appeals and the Taxpayer desires a prompt hearing of the 2013 exemption appeal;
3. On December 10, 2014, the board will hold a hearing on all outstanding discovery issues, including the motions previously filed and referenced in the November 7, 2014 Order pertaining to the 2011 and 2012 abatement appeals and all other objections or issues pertaining to outstanding or anticipated discovery in any of the four appeals and each party is directed to file (and e-mail) with the board a memorandum of law, no later than December 8, 2014, discussing the relevance of each disputed discovery request to the legal issues in these appeals and why it is or is not overly burdensome (see Tax 201.19); and
4. On December 10, 2014, the parties will also be expected to address all case management issues pertaining to each appeal, keeping in mind the presently scheduled February 25, 2015 hearing date (for the 2011 and 2012 abatement appeals) and the fact all four appeals appear to involve very similar factual issues [pertaining to one building owned by the Taxpayer (the "MOB"—Medical Office Building)], which suggests they should be heard and decided at the same time for reasons of convenience and economy.

To that end, the parties should be prepared at the December 10, 2014 hearing, when the board rules on the outstanding discovery disputes, to state in good faith when all remaining

discovery will be completed and to offer reasonable¹ estimates for the time required for the hearing on the merits of each appeal, whether or not they are consolidated.

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 Order has this date been mailed, postage prepaid, to: Mark C. Russell, Esq., Samaha Russell Hodgdon, P.A., PO Box 70, Littleton, NH, 03561, Taxpayer's representative; Adele M. Fulton, Esq., Gardner, Fulton & Waugh, PLLC, 78 Bank Street, Lebanon, NH, 03766, counsel for the Town; and Town of Littleton, Chairman, Board of Selectmen, 125 Main Street, Suite 200, Littleton, NH, 03561.

Date: November 19, 2014

Anne M. Stelmach, Clerk

¹ The board will inquire whether the time estimate alluded to in Section III of the Town's Motion for Clarification ("3-4 days" for a "thorough review of evidence") is realistic.