

**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 DENYING CONSOLIDATION AND CONTINUANCE MOTION (IN  
DOCKET NO. 27512-13EX) AND SCHEDULING HEARING ON DISCOVERY  
MOTIONS (IN DOCKET NOS. 26537-11PT AND 26854-12PT)**

The board has reviewed the “Town’s” October 24, 2014 “Motion to Consolidate and Continue” (the “Motion”) and the “Taxpayer’s” October 31, 2014 “Objection” to the Motion. The Motion seeks to consolidate the 2013 tax exemption appeal (Docket No. 27512-13EX) with two tax abatement appeals filed for prior years (Docket Nos. 26537-11PT and 26854-12PT) and to continue the hearing of the 2013 exemption appeal now scheduled for December 10, 2014. [The Motion does not mention the 2013 tax abatement appeal (Docket No. 27518-13PT) the Taxpayer has filed with the board.] The Motion is denied.

A review of all four dockets and the respective pleadings filed therein indicates there are no outstanding discovery disputes pertaining to the 2013 exemption appeal. Therefore, notwithstanding the various arguments/rationales presented in the Motion (and disputed in

the Objection), the board finds there is no compelling reason why the December 10, 2014 hearing of the 2013 exemption appeal should be continued and consolidated with the 2011 and 2012 tax abatement appeals.

The board has also reviewed the respective discovery motions the parties have filed, but those motions pertain solely to the 2011 and 2012 tax abatement appeals. (The board has received the Taxpayer's objection to the Town's discovery motion, but has not yet received a response from the Town to the Taxpayer's discovery motion.) In light of the detailed questions presented (chiefly regarding relevancy and burden), the board finds a hearing on these discovery motions is warranted: time permitting, the board will hold that hearing on December 10, 2014 (following the completion of the hearing on the 2013 tax exemption appeal) or, if necessary, on the following day (December 11, 2014).

In the course of that discovery hearing, the parties can address the Town's further request that the February 25, 2015 scheduled hearing of those two tax abatement appeals should be continued by about four months (to "June, 2015"; see Motion, paragraph 5). The board notes it has already granted two prior assented-to hearing continuance motions filed by the parties.<sup>1</sup> The board will also entertain arguments as to whether the 2013 tax abatement appeal should be consolidated for hearing with the 2011 and 2012 tax abatement appeals.

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<sup>1</sup> See: the Clerk's January 23, 2014 letter rescheduling the hearing of the 2011 tax abatement appeal to December 9, 2014 (from May 6, 2014); and the Clerk's March 7, 2014 letter rescheduling the hearing again to February 25, 2015 (and consolidating the 2012 appeal with the 2011 appeal).

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Michele E. LeBrun, Chair

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Albert F. Shamash, Member

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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 7, 2014

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Anne M. Stelmach, Clerk