

**Bruce C. Treat, LLC v. Peter A. and Janice F. Stimmel and Town of Northwood
BTLA Docket No. 27151-14OS**

**Bruce C. Treat, LLC v. Amy S. Dickens, Cynthia A. Hayden and Town of Pittsfield
BTLA Docket No. 27152-14OS**

CLOSING ORDER

The board opened these dockets on February 27, 2014 in response to an identical “Written Complaint” (entitled a “Tax 208.02 Written Complaint Against Specific Property”) filed by “Bruce C. Treat, LLC” on February 26, 2014. The Written Complaint mentions two properties: the “Stimmel” lot (554 Jenness Pond Road) in the Town of Northwood (“Northwood”); and the ‘Dickens/Hayden’ property (535 Clough Road) in the Town of Pittsfield (“Pittsfield”). The Written Complaint alleges: Northwood erred in the current use classification of the Stimmel lot; and Pittsfield erred because the Dickens/Hayden property has an easement over property at 8 Jenness Pond Road and the Dickens/Hayden property has not been “assessed and taxed” for this property right.

Pursuant to RSA 71-B:5, I, the board sent a February 27, 2014 letter and copies of the Written Complaint to Northwood and Pittsfield and to the owners of the Stimmel and Dickens/Hayden properties, requesting written responses within twenty (20) days. The parties provided full and detailed responses to the allegations in the Written Complaint in letters dated March 7 (from the assessor for the Town of Pittsfield), March 14 (from the assessor for the Town

of Northwood), March 17 (from Peter Stimmel) and March 17 and 27 (from Cindy Hayden and Amy Dickens).

Based on the evidence presented in these documents, the board finds closure of each docket is warranted at this time. The reasons for closing each docket are detailed below.

The board finds Northwood provided a reasonable explanation of the assessment of the Stimmel lot. Mr. Stimmel states he has owned this lot “for 40 plus years” and, when he received the board’s February 27, 2014 letter, notified the Northwood Selectmen and arranged for its assessor “to meet and walk and review the land.” Subsequent to this meeting, the Northwood assessor corrected the inadvertent “clerical error” that occurred when the property was initially classified in a “forest” category of current use rather than as “farmland.” The assessor determined that the current use assessment of the Stimmel lot was “proper” as it is a “hayfield” that is harvested twice a year, the electrical work is very limited and the dock is “temporary” and “unattached.” Therefore, no hearing is necessary. The board agrees.

The parties acknowledge the Dickens/Hayden property in Pittsfield has a deeded easement right from Jenness Pond Road to access the waterfront (over a narrow portion of 8 Jenness Pond Road¹). Upon review of the information presented, the new Pittsfield assessor concluded an oversight occurred in not assessing the value of this property right, corrected the error and caused a supplemental tax bill to be issued for tax year 2013 (increasing the assessed value of the Dickens/Hayden property by \$31,000). In light of these corrective actions, the

¹ 8 Jenness Pond Road is a property owned by Christopher T. Treat and April C. Treat (the son and daughter-in-law of Bruce C. Treat) and has acreage in both Northwood and Pittsfield. On August 27, 2013, Bruce C. Treat, acting as their tax representative, filed separate tax abatement appeals for tax year 2012 (BTLA Docket Nos. 26773-12PT and 26774-12PT) against Northwood and Pittsfield.

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Pittsfield assessor believes no hearing is necessary and the complaint should be dismissed. The board agrees.

Consequently, the board hereby closes these two dockets.² These closings do not affect the pendency of the tax year 2012 abatement appeals filed with respect to 8 Jenness Pond Road which are referenced above and a consolidated hearing on those appeals will be scheduled in due course.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Michele E. LeBrun, Chair

Albert F. Shamash, Member

Theresa M. Walker, Member

CERTIFICATION

I hereby certify copies of the above Closing Order have this date been mailed, postage prepaid, to: Peter and Janice Stimmell, 554 Jenness Pond Road, Northwood, NH 03261; Chairman, Board of Selectmen, 818 First NH Turnpike, Northwood, NH 03261; Amy S. Dickens and Cynthia A. Hayden, 535 Clough Road, Pittsfield, NH 03263; Chairman, Board of Selectmen, P.O. Box 98, Pittsfield, NH 03263; and Bruce C. Treat, LLC, 3 Hop Kiln Road, Bow, NH 03304.

Dated: 4/23/14

Anne M. Stelmach, Clerk

² There is no evidence Bruce C. Treat is a property owner in either Northwood or Pittsfield. He is a resident of Bow, New Hampshire and, as noted above, is not the owner of 8 Jenness Pond Road. The board reads RSA 71-B:16, I and RSA 79-A:12, I (referenced in Tax 208.02 cited by Bruce C. Treat in the Written Complaint) to require the complainant, in order to have standing, to be a "property owner" in the municipality against which the complaint is made and the board finds Bruce C. Treat does not satisfy this statutory requirement.