

# **Bond Case Briefs**

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## **TAX - NEW HAMPSHIRE**

### **Nashua Coliseum, LLC v. City of Nashua**

**Supreme Court of New Hampshire - June 5, 2015 - A.3d - 2015 WL 3525081**

City and taxpayer, the owner of a shopping plaza, executed an agreement to settle taxpayer's appeal from city's denial of taxpayer's application for an abatement of property tax for 2011. The agreement stated in part that nothing other than a specified limitation would preclude taxpayer from pursuing abatement proceedings for the 2012 tax year. Subsequently, taxpayer filed a motion in limine with the court, seeking a declaration that the 2012 tax abatement was properly before the court. After a hearing, the Superior Court granted the motion, ruling that it could address the 2012 tax year even though taxpayer did not file an abatement request with city for that year. Thereafter, city and taxpayer entered into an agreement for judgment regarding the 2012 tax year, preserving city's right to appeal the court's ruling. The court approved the agreement. City appealed.

The Supreme Court of New Hampshire held that:

- Transcript of the hearing on the motion in limine was not necessary for the Supreme Court to decide the abatement issue on appeal, and
- Statutory provision on the effect of a successful abatement appeal on subsequently assessed taxes did not apply to allow trial court to consider a tax abatement for 2012.

Statutory provision on the effect of a successful abatement appeal on subsequently assessed taxes did not apply to allow trial court, in a proceeding on a motion in limine following an agreement between taxpayer and city to settle taxpayer's appeal from city's denial of taxpayer's application for an abatement of property tax for 2011, to consider a tax abatement for 2012. Taxpayer did not file a timely request for abatement of the 2012 taxes, the statutory provision protected taxpayers from the need to exhaust administrative remedies for subsequent tax years only if the court later determined that the assessment value for the year before the court was incorrect, trial court never made a finding that the 2011 assessment value was incorrect, and the settlement agreement precluded such a necessary finding by trial court.