

Bond Case Briefs

Municipal Finance Law Since 1971

TAX - NEW HAMPSHIRE

Shaw's Supermarkets, Inc. v. Town of Windham

Supreme Court of New Hampshire - October 20, 2021 - A.3d - 2021 WL 4888979

Commercial tenant appealed town's denial of its property tax abatement claim.

The Superior Court denied town's motion to dismiss for lack of standing, and the Court granted the tax abatement request. Town appealed.

The Supreme Court held that:

- Tenant had standing to maintain property tax abatement claim, and
- Tenant's appraisal was credible and thus supported determination of fair market value of the property.

Commercial tenant had standing to maintain property tax abatement claim, as it actually paid the allegedly disproportionate tax to the town on the landowner's behalf, and, under its lease, would have been required to reimburse the landowner for 100% of the tax paid if the landowner had made the payment itself.

Appraisal by commercial tenant's appraiser was credible and thus supported determination of fair market value of the property, even if it deviated from the uniform standards of professional appraisal practice; trial court addressed the deviations and determined that the appraiser's trial testimony sufficiently responded to the town's objections.