
TAX - NEW HAMPSHIRE

Appeal of City of Berlin

Supreme Court of New Hampshire - January 12, 2022 - A.3d - 2022 WL 108571

City sought judicial review of order of Board of Tax and Land Appeals (BTLA) determining that city over-assessed taxpayer, an electric utility company, and challenged BTLA's decision to apply Department of Revenue Administration (DRA) median equalization ratio for intended tax year instead of prior tax year to determine proportionality of city's assessment of taxpayer's hydroelectric facility.

The Supreme Court held that BTLA's decision was unjust and unreasonable.

Board of Tax and Land Appeals' (BTLA) decision to apply Department of Revenue Administration (DRA) median equalization ratio for intended tax year instead of prior tax year to determine whether tax placed on hydroelectric facility was disproportionately higher in relation to its true value than to other property in general in city was unjust and unreasonable; when agreeing to admit taxpayer's exhibit showing DRA median equalization ratio, BTLA expressly noted that, standing alone, it did not establish propriety of particular ratio for city, and taxpayer failed to introduce any evidence regarding general level of assessment in city or supporting its preferred equalization ratio.

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