State of New Hampshire
Supreme Court

NO. 2018-0217

2018 TERM

OCTOBER SESSION

Appeal of Town of Belmont

RULE 10 APPEAL OF FINAL DECISION OF THE
NEW HAMPSHIRE BOARD OF TAX AND LAND APPEALS

BRIEF OF TAXPAYER/APPELLEE
ROBIN M. NORDLE 2013 TRUST

October 29, 2018

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QUESTION PRESENTED

I. Was the Board of Tax and Land Appeals correct in its holding that the disabled veteran is entitled to a real estate tax exemption, pursuant to RSA 72:36-a, because he acquired his specially adapted homestead with assistance of the VA?

STATEMENT OF FACTS AND STATEMENT OF THE CASE

I. Summer Camp Converted to Year-Round Homestead

Louis Nordle grew up in Manchester, New Hampshire, and in 1969 was honorably discharged from the United States Air Force, with the rank of Sergeant, after serving in Vietnam. MILITARY HONORABLE DISCHARGE (Oct. 29, 1969), *CR*[1] at 69; *Trn*. at 12. As a child and teen, he spent summers at his aunt's camp on the bank of Lake Winnisquam in Belmont, New Hampshire, and as an adult he vacationed there with his wife, Robin Nordle, and their four children. *Trn*. at 13-14, 16-17; *see* TAX CARD (Feb. 15, 2017), *CR* at 114-15 (photo of house with lake in background).

Louis's career was a dispatcher for the electric company. *Trn*. at 13. In 1998, in a financial reach, Louis and Robin bought the summer camp from his aunt's estate. TAX CARD (Feb. 15, 2017); *Trn*. at 13, 19. The house was later placed in a trust, in which Louis has a life estate. DECLARATION OF TRUST (Jan. 2, 2013), *CR* at 32 (creating "Robin M. Nordle 2013 Trust"); QUITCLAIM DEED (June 22, 2015), *CR* at 50; LETTER FROM ATTY TO VA (Sept. 9, 2015), *CR* at 108; SECOND AMENDMENT TO DECLARATION OF TRUST (Sept. 15, 2015), *CR* at 41.

In 2007, Louis and Robin razed the old camp, rebuilt it as a single-family, four-season residence, sold their house in Hooksett, New Hampshire, and made Belmont their home. The acquisition required financing, and, unaware of any veterans' housing finance benefits, they facilitated the transaction through their local credit union. TAX CARD (Feb. 15, 2017); *Trn*. at 14, 18-20. While Louis and Robin incorporated some thoughtful features for old age into their Belmont home, the house was not compliant with any handicapped standards. *Trn.* at 16-17.

[1] Citation to "CR" indicates the certified record the BTLA filed with this court.

II. Louis Nordle is a Vietnam Veteran Disabled by Agent Orange

At about the same time as the original renovation, Louis was developing significant mobility issues, and needed crutches to walk. After release from military duty, Louis had not been involved with the Veterans Administration (VA), but at breakfast with friends one morning, Louis heard about Agent Orange's effect on veterans' health, and enrolled with the VA. He then learned that, having been stationed at a storage facility in Da Nang where Agent Orange was ubiquitous, his health conditions, including heart problems, breathing issues, and diabetes, were related to his military service. *Trn.* at 15-16.

Louis became progressively sicker at work, to the point that he could not concentrate, could not walk, and could not move. He had several back operations, with limited success. *Trn*. at 13-14. Beginning in 2013, the VA gradually escalated its declaration of Louis's disability. Louis explained that as of 2015:

> I am a paraplegic.… I am declared a hundred percent for the loss of use of the lower extremities due to diabetic peripheral neuropathy associated with diabetes mellitus type 2 with hypertension and erectile dysfunction. So, essentially, I have very little use from my waist down. I'm confined to a wheelchair.

Trn. at 4-5; LETTER FROM VA TO NORDLE (Aug. 12, 2015) at 2-3, *CR* at 75. Louis is thus entitled to a variety of veterans' benefits, including monetary compensation, unemployability and educational assistance, help with conveyance and adaptive equipment, and – though he did not know it and may not have yet been eligible in 2007 when they razed and rebuilt the camp into a homestead – housing finance benefits. *Id.*; LETTERS FROM VA TO NORDLE (Aug. 24, 2015), *CR* at 73, 94, 96; *Trn*. at 14, 16, 20.

III. Veterans Administration Grant Adapts Home for Disabilities

As he became increasingly disabled in 2014 and 2015, it became apparent that Louis could not live in his home without extensive adaptations. In the process of being evaluated by the VA, Louis learned that the "VA provides grants to … [v]eterans with certain permanent and total service-connected disabilities to help purchase or construct an adapted home or modify an existing home to accommodate a disability." DEPARTMENT OF VETERANS AFFAIRS HOUSING GRANTS FOR DISABLED VETERANS FACT SHEET (undated), *CR* at 11. Such grants are available to buy or build a homestead, or to "[r]emodel an existing home if it can be made suitable for specially adapted housing." *Id.*; SECTION 2101(a) GRANT FACT SHEET (undated), *CR* at 7 (listing qualifying disabilities).

The Nordles applied for a grant. In 2015 the VA conducted a site visit and deemed the house feasible to be adapted under the VA program. LETTER FROM VA TO NORDLE (Aug. 12, 2015), CR at 75; LETTERS FROM VA TO NORDLE (Aug. 24, 2015), *CR* at 73, 94, 96. The VA required insurance, a land survey, deeded ownership, architectural drafting, a materials list, an approved contractor, and a building contract with specified terms. *Id.* The Nordles complied, and the VA approved a "Specially Adapted Housing" grant in the amount of $73,768. LETTER FROM VA TO NORDLE (Sept. 22, 2016), *CR* at 98; CHECK FROM UNITED STATES TREASURY PAYABLE TO LOUIS NORDLE (Nov. 3, 2016), *CR* at 82; ESCROW AGREEMENT - SPECIALLY ADAPTED HOUSING (Nov. 8, 2016), *CR* at 14; ESCROW AGREEMENT - SPECIALLY ADAPTED HOUSING (Feb. 1, 2017), *CR* at 79; *Trn*. at 10.

In October 2016, the Nordles' contractor performed the work the VA had approved. The entire house was brought into compliance with ADA standards. *Trn*. at 4-5. The doors were widened so Louis's wheelchair could fit through, all floors were made flush, ramps at the appropriate slope and width

were installed so Louis has egress, and the bathroom was completely gutted so the shower is wheelchair usable, the vanity is open underneath to be wheelchair drive-in accessible, the toilet area is equipped with grab bars, and the whole room is tiled. Afterwards, the VA and the Town inspected the result. *Trn*. at 5, 16-18.

The Nordles had been paying their town property taxes, and in 2017, with the house assessed at $384,300, total tax paid was $11,321.48. TAX CARD (Sept. 15, 2017), *CR* at 112; BELMONT REAL ESTATE TAX BILL (Dec. 12, 2017), *CR* at 111.

IV. Belmont Denies Disabled Veteran Property Tax Exemption

Shortly after the renovations, Louis came across a portion of the New Hampshire municipal tax code, first enacted in 1965, which includes a property tax exemption for "certain disabled veterans." *Trn.* at 5. It provides:

> Any person, who is discharged from military service of the United States under conditions other than dishonorable, … who is totally and permanently disabled from service connection … and who is … paraplegic, … and *who owns a specially adapted homestead which has been acquired with the assistance of the Veterans Administration* or which has been acquired using proceeds from the sale of any previous homestead which was acquired with the assistance of the Veterans Administration, … shall be exempt from all taxation on said homestead.

RSA 72:36-a (emphasis added). While many states have tax exemptions for disabled veterans, *see e.g.*, <https://www.veteransunited.com/futurehome owners/veteran-property-tax-exemptions-by-state/>, the language of RSA 72:36-a appears to be unique to New Hampshire.

In March 2017, the Nordles applied to Belmont for the exemption, for tax year 2017 and thereafter. PERMANENT APPLICATION FOR PROPERTY TAX EXEMPTION (Mar. 6, 2017), *CR* at 70, 72. Cary Lagace, Belmont's administrative assistant, had no experience with the statute, so at the direction of her Town Manager, she emailed Linda Kennedy, identified only as an employee of the New Hampshire Department of Revenue Administration (DRA). *Trn.* at 28-29. After quoting the statute, Belmont queried:

> We read this to say that if the VA has helped them purchase their home through a VA mortgage loan? This particular individual has a standard mortgage but the VA is helping them financially to adapt the house for his handicap. We don't believe this is qualifying assistance... Are we misinterpreting the RSA?

Linda Kennedy replied: "You are correct that the VA had to help 'purchase' the home not adapt it." EMAILS BETWEEN CARY LAGACE AND LINDA KENNEDY (Dec. 9, 2016), *CR* at 26. The Town did not seek any other advice, did not consult its attorney, and concedes no reference was made to VA regulations, DRA regulations, court cases, or other supporting documentation. *Trn*. at 6, 25-16, 28-29; *see N.H. Admin. Rules*, Rev 407 (Certain Disabled Veterans' Exemption).

In March 2017, Belmont denied the Nordles' application for exemption based on its interpretation of the language of the statute. *Trn*. at 6, 26-27. The Town explained:

> [W]e have determined that … your home was not "acquired" or "purchased" by or with the assistance of a VA loan. We understand that the VA is providing a grant to adapt the home for Mr. Nordle's disabilities, however the statute regarding this exemption states that the property must be acquired with the assistance of the VA, which you have advised us it was not.

LETTER FROM BELMONT TO NORDLE (Mar. 7, 2017), *CR* at 25; APPLICATION FOR EXEMPTION at 2 (marking exemption application "denied").

V. Board of Tax and Land Appeals Approves Exemption

The Nordles appealed to the New Hampshire Board of Tax and Land Appeals (BTLA), which held a hearing in January 2018. The Nordles appeared *pro se*, and Louis testified. Appearing for Belmont, and testifying on its behalf, was its contract assessor, George Lickiss. APPEARANCE (Jan. 17, 2018), *CR* at 57.

The BTLA held – and Belmont did not contest – that Louis met all the other conditions of the exemption statute. *Trn*. at 26. Louis was honorably discharged and permanently disabled as a result of his military service, he is an owner of a specially adapted homestead, *see* RSA 72:29, VI, and he received a VA grant to adapt it. DECISION (Feb. 14, 2018) at 1-3, *CR* at 121; *Addm.* at 27. The Board found:

> To the extent the Town (and this DRA employee) equates the statutory phrase "acquired with the assistance of the Veterans Administration …" to only mean assistance with the purchase of a property (through a VA loan secured by a mortgage, for example), the board does not agree.

Id. at 4. The Board thus held that the Nordles are entitled to the exemption and reversed the Town's decision. *Id* at 5.

The Town filed a motion for rehearing, MOTION FOR REHEARING (Mar. 15, 2018), *CR* at 126, to which the Board replied:

> It would be illogical … to require a veteran to relocate in order to qualify for an exemption intended by the legislature to benefit one who is totally and permanently disabled (due to his military service to our country …) who needs to live in a specially adapted homestead because of his disabilities.

DECISION (Mar. 27, 2018) at 2, *CR* at 133; *Addm.* at 34, and chastised the Town's "reticence and reluctance" to grant the exemption. *Id.* at 2-3.

The Town appealed to the New Hampshire Supreme Court.

SUMMARY OF ARGUMENT

New Hampshire has established a property tax exemption for disabled veterans who acquire a specially adapted homestead with VA assistance. Louis Nordle is a veteran disabled by Agent Orange as a result of his service in Vietnam. He received a VA grant to acquire his specially adapted homestead, but the Town of Belmont denied an exemption. The Board of Tax and Land Appeals wisely rejected the Town's position based on the plain language of the tax statute, and granted the exemption. Belmont appealed, and this court should affirm.

ARGUMENT

I. New Hampshire Law Regarding Construction of Tax Exemption Statute

Tax exemption statutes are construed in the context of their purposes. *Nashua Coliseum, LLC v. City of Nashua*, 167 N.H. 726, 728 (2015) (elderly tax exemption). This is so that the court is "better able to discern the legislature's intent, and therefore better able to understand the statutory language in light of the policy sought to be advanced by the entire statutory scheme," *Pennelli v. Town of Pelham*, 148 N.H. 365, 366 (2002), and to avoid "mak[ing] a fortress out of the dictionary." *Simonsen v. Town of Derry*, 145 N.H. 382, 386 (2000). Thus, "[a] tax exemption statute is construed not with rigorous strictness but to give full effect to the legislative intent of the statute, … gleaned from the plain language of the statute." *Wolfeboro Camp Sch., Inc. v. Town of Wolfeboro*, 138 N.H. 496, 499 (1994) (quotations omitted).

Likewise, courts "must construe phrase[s] in the context of the[ir] overall statutory scheme." *Czyzewski v. New Hampshire Dep't of Safety*, 165 N.H. 109, 112 (2013). When a single word is embedded in a phrase, it is not detached from the phrase, but construed in its context. *Dube v. New Hampshire Dep't of Health & Human Servs.*, 166 N.H. 358, 367 (2014) ("were we to adopt the defendants' interpretation, we would detach the word … from the phrase in which it is embedded"); *Carter v. Concord Gen. Mut. Ins. Co.*, 155 N.H. 515, 523 (2007) ("it is not unreasonable, in the context of the specific policy language we are interpreting, to construe the word 'vehicle' in the phrase 'any vehicle or equipment'"); *Cecere v. Loon Mountain Recreation Corp*., 155 N.H. 289, 297 (2007) (presence of word "nordic" in phrase "nordic ski jump").

Modifying or qualifying language in a statute tends to modify those words and phrases immediately preceding the modifying language.

> The last antecedent rule … is the general rule of statutory as well as grammatical construction that a modifying clause is confined to the last antecedent unless there is something in the subject matter or dominant purpose which requires a different interpretation.

Gen. Insulation Co. v. Eckman Const., 159 N.H. 601, 610 (2010) (quotations and citations omitted). "Therefore, qualifying phrases are to be applied to the words or phrases immediately preceding and are not to be construed as extending to others more remote." *Mountain Valley Mall Assocs. v. Municipality of Conway*, 144 N.H. 642, 652 (2000) (quotation omitted).

"Acquire" has been interpreted broadly in New Hampshire law. It generally means "taking with or against consent." *Goodrich Falls Elec. Co. v. Howard*, 86 N.H. 512 (1934). "While in a primary sense acquisition means to become the owner, the term is broad enough to include the right to the benefits … without ownership and title," *Leavitt v. Town of North Hampton*, 98 N.H. 193, 197 (1953), and also includes mere possession. *Scribner v. Wikstrom*, 93 N.H. 17, 19 (1943). The dictionary defines "acquire" as "[t]o gain possession or control of; to get or obtain," BLACK'S LAW DICTIONARY 28 (10th ed. 2014), or "to come into possession, control, or power of." WEBSTER'S THIRD NEW INTERNATIONAL DICTIONARY UNABRIDGED 18 (2002). Acquire is a transitive verb, *id.,* needing an object to describe what is being acquired. *See State v. Jennings*, 159 N.H. 1, 8 (2009).

While the Town focuses on the word "acquire," it ignores that the object of the transitive verb "acquire" in RSA 72:36-a is a "specially adapted homestead." In the context of this case, to get an exemption, the disabled veteran must acquire a specially adapted homestead with VA assistance.

"Specially adapted" has not been directly defined in New Hampshire, but generally means "necessary to the functioning" of the thing in question. *See*

DirecTV, Inc. v. Town of New Hampton, 170 N.H. 33, 38 (2017) (whether communications gear "specially adapted" to function of facility); *see also State v. Uhrig*, 82 N.H. 480 (1927) (describing petroleum storage in buildings "specially adapted to the purpose"). In *Housing Partnership v. Town of Rollinsford*, 141 N.H. 239, 243 (1996) (citing *Senior Citizens Hous. Dev. Corp. of Claremont v. City of Claremont*, 122 N.H. 1104 (1982)), this court noted it had approved a tax exemption for elderly housing because of the often "specially adapted nature of elderly and disabled housing." By contrast, in *East Coast Conference of Evangelical Covenant Church of America, Inc. v. Town of Swanzey*, 146 N.H. 658, 663 (2001) (subsequent history omitted), this court denied a tax exemption because rooming houses, kitchens, and other buildings were not "specially adapted to religious uses or purposes."

The VA defines the suitability of housing for the disabled veteran as: "It must be medically feasible for the veteran or servicemember to reside in the house." 2101(a) GRANT FACT SHEET §4a (undated), *CR* at 7; *Trn*. at 8; 38 U.S.C. §§ 2102 & 2101A (Specially Adapted Housing for Disabled Veterans); 38 C.F.R. § 36.4404 (Eligibility for assistance).

In the context of this case, "specially adapted" thus means that the Nordles' house accommodates Louis's disabilities such that he can function there safely and conveniently.

"Homestead" means a "dwelling which is owned and used as [a person's] principal place of residence." RSA 198:56 (education property taxes); *see also* RSA 480:1 ("homestead right" exempting certain homestead value from attachment). "The term 'homestead' signifies the dwelling house in which the family resides, with the usual and customary appurtenances." *Brattleboro Sav. & Loan Ass'n v. Hardie*, 94 A.3d 1132, 1136 (Vt. 2014); *In re Wolff's Estate,* 182 A. 187, 189 (Vt. 1936) ("To be a homestead, … it must be used or set apart and kept for a fixed, permanent home and principal establishment, to which,

whenever the owner is absent, he has the intention of returning."); *Frazer v. Weld*, 59 N.E. 118, 118-19 (Mass. 1901) (homestead "means not only the dwelling and its appurtenances, but includes, also, the land on which they stand.").

Accordingly, a "specially adapted homestead" here means a dwelling especially suited to Louis's needs.

II. Louis Owns a Specially Adapted Homestead Acquired With VA Assistance

The disputed phrase of RSA 72:36-a says that the exemption applies to a disabled veteran who owns a "specially adapted homestead which has been acquired with the assistance of the Veterans Administration."

The purpose of the statute is plainly to benefit disabled veterans. The modifying phrase "which has been acquired with the assistance of the Veterans Administration," appears immediately after its antecedent object, "a specially adapted homestead."

The statute does not specify how acquisition is to be accomplished; there are no words connoting purchasing or mortgaging. Rather, the statute more broadly allows coming into ownership by any unspecified means, provided it was with VA assistance.

Before the 2016 renovations, the Nordles' home was not specially adapted. It was only with VA assistance that the home became specially adapted, and could then feasibly be used by Louis as his homestead. Without the VA-assisted special adaptations, it would not be a homestead for Louis, because he could not live there safely and conveniently. Thus, Louis is the owner of a "specially adapted homestead which has been acquired with the assistance of the Veterans Administration." RSA 72:36-a.

III. Belmont's Arguments are Unreasonable

Belmont makes a number of arguments, none of which can be justified in law or logic.

The Town suggests this court should construe the word "acquire" to mean only obtaining title or a purchase-money mortgage. BELMONT'S BRF. at 7-9. "Acquire" is not so narrow – New Hampshire law allows one to "acquire" without taking title. Despite the DRA employee's email, which included a purported quotation, and upon which Belmont's denial was based, the word "purchase" is not in the statute. *See Appeal of New Hampshire Elec. Coop., Inc.*, 170 N.H. 66, 76-79 (2017) (BTLA free to reject DRA employee's opinion of value). The Town's position cannot be defended by the dictionary or the law.

The Town raises a *de minimus* argument, questioning whether a person could obtain a VA grant of $10,000 for a modest adaptation, and then be fully exempt from town property taxes. BELMONT'S BRF. at 10. There are several flaws in the assertion. First, the statute does not contain a minimum amount to trigger it. Second, the statute does not contemplate minor disabilities – it applies only to a veteran "who is a double amputee of the upper or lower extremities or any combination thereof, paraplegic, or has blindness of both eyes with visual acuity of 5/200 or less." The VA grant program, also, applies only to serious service-related disabilities.[2] This suggests it is improbable that adequate adaptations could be accomplished for small sums.

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[2] 38 C.F.R. § 36.4404, VA assistance available for certain disabilities: "(i) Loss, or loss of use, of both lower extremities so as to preclude locomotion without the aid of braces, crutches, canes, or a wheelchair; (ii) Blindness in both eyes having only light perception, plus loss or loss of use of one lower extremity; (iii) Loss, or loss of use, of one lower extremity, together with - (A) Residuals of organic disease or injury; or (B) The loss or loss of use of one upper extremity, which so affect the functions of balance or propulsion as to preclude locomotion without the aid of braces, crutches, canes, or a wheelchair; (iv) Loss, or loss of use, of both upper extremities so as to preclude use of the arms at or above the elbows; or (v) Any other injury identified as eligible for assistance under 38 U.S.C. § 2101(a).

Even if only minor modifications were necessary to create a "specially adapted homestead," it might trigger the exemption, because the purpose of the statute is to benefit disabled veterans and to avoid municipal taxation of federal funds.

Belmont points to a statute providing partial exemptions for those who make improvements for a disabled occupant, RSA 72:37-a, and suggests the legislature did not intend a full exemption for someone in Louis's circumstances. BELMONT'S BRF. at 9. That statute, however, specifically limits itself to improvements and not acquisition, and applies to a much wider array of disabilities. RSA 72:37-a, I(a) ("a person who by reason of a physical defect or infirmity permanently requires the use of special aids to enable him to propel himself"). The statute in this case provides a more comprehensive exemption, but only to veterans with narrowly specified, more serious disabilities, specifically resulting from their military service.

Belmont refers to a 1977 amendment to RSA 72:36-a, claiming it supports the Town's position. BELMONT'S BRF. at 9-10. Whereas the statute formerly provided an exemption only for "a specially adapted homestead which has been acquired with the assistance of the Veterans Administration," it now also allows the exemption when the specially adapted homestead "has been acquired using proceeds from the sale of any previous homestead which was acquired with the assistance of the Veterans Administration." The amendment allows disabled veterans to maintain their exemption even if they sell their VA-assisted, specially adapted homestead, and use the proceeds to relocate to another specially adapted homestead. Contrary to the Town's claim that the amendment limited the exemption, it actually expanded it.

Belmont variously claims RSA 72:36-a is both ambiguous, BELMONT'S BRF. at 5, 9, and unambiguous, BELMONT'S BRF. at 5, 10, but offers no legislative history beyond reference to the 1977 amendment, and therefore the

issue is inconsequential. The statute is nonetheless clear on its face, and provides the Nordles the exemption BTLA approved.

IV. Belmont's Position is Unreasonable

The Town's argument is unreasonable in two ways.

First, the Town's position implies that life-events must occur in a particular order to make a veteran eligible for the exemption. The Town would require that a veteran *first* get disabled, and *then* acquire the specially adapted homestead.

The Town admitted that under its interpretation, a service member who owns a home, but returns to civilian life disabled and needing a specially adapted homestead, would not be eligible. *Trn*. at 25. And it argues in this case that a veteran who owns a home, and whose disability gets progressively more serious over time, thus gradually arising a need for a specially adapted homestead, is likewise not eligible.

Nothing in the statute, however, suggests the legislature conceptualized ownership and disability occurring in a prescribed order.

Second, under the Town's reading, there are two ways a veteran whose ownership predates their disability could proceed. One would be to sell the home, locate another which is suited to the veteran's disability, and then purchase it with VA assistance. That presupposes the existence of a house, then on the market, within the veteran's budget and other constraints, and which is *already* adapted for that veteran's particular disability. The second way would be for the veteran to temporarily sell the home, install the adaptations, and re-purchase it with VA funds – sort of a sham sale-buyback. Either would be costly and absurd in most communities. And it would be cruel to force such rigmarole on a category of taxpayers the legislature was obviously attempting to aid.

The Town says "it is difficult to imagine that the legislature intended that a person should have a full, 100% exemption from taxes if s/he makes any adaptations to the property using Veterans Administration funds." BELMONT'S BRF. at 10.

But it is perfectly possible to imagine. The "certain disabled veterans" exemption here is narrowly targeted, and as of 2016 there were only 51 in the entire state. 2016 VETERANS TAX CREDIT, LIST OF TOWNS at 6, column 1, *CR* at 102, 107. New Hampshire's code has other property tax benefits that dwarf the exemption here. *See e.g., Town of Peterborough v. MacDowell Colony*, *Inc*., 157 N.H. 1 (2008) (charitable exemption); *East Coast Conference of Evangelical Covenant Church of America, Inc. v. Town of Swanzey*, 146 N.H. at 658 (religious exemption); *Brewster Academy v. Town of Wolfeboro*, 142 N.H. 382 (1997) (educational institution exemption); *Town of Hanover v. City of Lebanon*, 116 N.H. 264 (1976) (public property exemption).

CONCLUSION

Belmont's position is unreasonable and unsupported by the statute, and the BTLA wisely rejected it. This court "review[s] the BTLA's statutory interpretation de novo," *In re City of Nashua*, 164 N.H. 749, 751 (2013), and should affirm.

REQUEST FOR ORAL ARGUMENT

Because the novel issue raised in this appeal is of concern to municipalities and disabled veterans, this court should entertain oral argument.

Respectfully submitted,

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Dated: October 29, 2018

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CERTIFICATIONS

I hereby certify that the decision being appealed is addended to this brief. I further certify that this brief contains no more than 4,270 words, exclusive of those portions which are exempted.

I further certify that on October 29, 2018, copies of the foregoing will be forwarded to Laura Spector-Morgan, Esq.

Dated: October 29, 2018

____
Joshua L. Gordon, Esq.

ADDENDUM

1. BTLA DECISION (granting taxpayer exemption) (Feb. 14, 2018). . . . 27
2. BTLA DECISION (denying reconsideration) (Mar. 27, 2018). 34