

Grafton  
No. 81-450

JOSEPH S. HAAS, JR.

v.

TOWN OF ASHLAND

October 12, 1982

*Joseph S. Haas, Jr.*, of Ashland, pro se.

*Snierston, Chandler & McKean*, of Laconia (*Edgar D. McKean, III*),  
on the brief and orally, for the defendant.

MEMORANDUM OPINION

This case involves the plaintiff's assertion that the Cathedral of the Beechwoods should have received a local property tax exemption as a church. The plaintiff received a mail order certificate granting him the title of Bishop from the Universal Life Church of Modesto, California, in return for paying ten dollars. After having been denied his local tax exemption, the plaintiff sought relief before the superior court. The Superior Court (*Johnson, J.*) denied his appeal, stating that the Cathedral of the Beechwoods was not a building "used principally for religious training or for other religious purposes." RSA 72:23 III.

One of the plaintiff's principal arguments is that because he had registered with the Secretary of State of New Hampshire as a religious organization he should be exempt from local taxation. The stated purpose of the plaintiff's corporation is "to search for the holy grail and other treasures." This case is quite similar to the fact pattern recently before us in *New Canaan Academy, Inc. v. Town of Canaan*, 122 N.H. 134, 441 A.2d 1174 (1982), under an analogous tax exemption provision, RSA 72:23 IV. The claim therein that a federal tax exemption under I.R.C. § 501(c)(3) was binding on State courts was rejected, as is the plaintiff's appeal herein. Alternatively, the plaintiff asserts that his property was improperly assessed as a commercial building and apartments; however, the superior court

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[REDACTED]

found to the contrary. Reviewing the record, we find no reversible error.

*Affirmed.*

[REDACTED]

Strafford  
No. 82-009

THE STATE OF NEW HAMPSHIRE

v.

RONALD DUMONT

October 12, 1982

[REDACTED]

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