

THE STATE OF NEW HAMPSHIRE

ROCKINGHAM, SS

SUPERIOR COURT

No. 215-2022-CV-00167

Steven Rand, et al.

v.

The State of New Hampshire

**THE STATE’S OBJECTION TO MOTION FOR PARTIAL SUMMARY JUDGMENT
AND CROSS-MOTION FOR SUMMARY JUDGMENT AS TO THE VALDITY OF THE
SWEPT**

The State of New Hampshire, by and through counsel, hereby objects to the plaintiffs’ motion for partial motion for summary judgment on their challenge to the Statewide Education Property Tax (“SWEPT”) and cross-moves for summary judgment as to the validity of the SWEPT. For the reasons stated in the State’s memorandum of law, which is filed contemporaneously with this motion and incorporated by reference, the plaintiffs’ challenge to the SWEPT fails as a matter of law.

WHEREFORE, the State respectfully requests that this Honorable Court:

- A. Deny the plaintiffs’ motion for partial summary judgment;
 - B. Grant the State’s cross-motion for summary judgment as to the validity of the SWEPT;
- and
- C. Enter such further relief as the Court deems just and equitable

Respectfully submitted,

THE STATE OF NEW HAMPSHIRE

By its attorney,

JOHN M. FORMELLA
ATTORNEY GENERAL

Date: February 6, 2023

/s/ Samuel Garland
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Certificate of Service

I hereby certify that a copy of the foregoing motion was sent via the Court's electronic-filing system to all parties of record.

Date: February 6, 2023

/s/ Samuel Garland
Samuel R.V. Garland.