

**Fred W. Pieczarka and Nellie R. Pieczarka**  
**v.**  
**Town of Newbury**

**Docket No. 3007-85**

**DECISION**

A hearing in this appeal was held, as scheduled, on July 14, 1989. The Taxpayers were not represented. The Town was represented by George W. Bean, Appraiser and Carole A. Hockmeyer, Administrative Assistant.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$497,950 (land, \$286,050; building, \$211,900) placed on their real estate, located on Wild Goose Lodge Lt. #103 and \$44,250 (land only) located on Cheney Road.

The first issue which the Board of Tax and Land Appeals considered was the question as to whether the Taxpayers had filed a timely appeal. The controlling statute says as follows:

**74:7 Return of Inventory.** Every person and every corporation by its president or other person with authority to do so having knowledge of its property and affairs, shall fill out the blank inventory in all respects according to its requirements and sign and make the required declaration thereto, and cause the same to be mailed, postage prepaid, or delivered to the selectmen or assessors on or before April fifteenth.

According to records supplied by the Town of Newbury the Taxpayers' inventory was not received by the Town until April 17, 1985 (two days after the statutory deadline).

Neither the Town officials nor the Board of Tax and Land Appeals has the statutory authority to set aside or modify the above requirement. The Board of Tax and Land Appeals therefore rules that this appeal is hereby dismissed.

SO ORDERED.

Fred W. Pieczarka and Nellie R. Pieczarka v. Town of Newbury

BOARD OF TAX AND LAND APPEALS

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Anne S. Richmond, Esq., Chairman

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George Twigg, III, Member

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Peter J. Donahue, Member

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(Mr. Franklin did not sit.)

Paul B. Franklin, Member

Date: January 23, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Fred W. & Nellie R. Pieczarka, taxpayers; and the Chairman, Selectmen of Newbury.

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Michele E. LeBrun, Clerk

Date: January 23, 1990

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