

Wallace E. Stockwell
v.
City of Lebanon

Docket No. 3429-86

DECISION

A hearing in this appeal was held, as scheduled, on December 11, 1987. The Taxpayer was represented by Donald W. Stockwell, his son. The City was not represented.

The Taxpayer appeals, pursuant to RSA 79-A:9, the current use classification and assessment of \$67,100 placed on his real estate located on Meriden Road for the 1986 tax year. The property consists of a farmstead on 50 acres of land on both side of the road.

Neither party challenged the Department of Revenue Administration's assessment sales ratio of 100 percent for the 1986 tax year for the City of Lebanon.

The Taxpayer argued the current use values were too high and he had been denied the category for which he had always had since 1974. Taxpayer also argued

he had been denied the recreational adjustment for the property in current use.

The property assessment record cards, submitted by the City as part of

the record, show the Taxpayer was assessed cumulatively on his two parcels of

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land for 35 acres of spruce fir and other types at \$28 per acre and 13 acres of forage crops land at \$150 an acre. The record also indicates the Taxpayer is currently assessed the recreation adjustment of minus 20 percent.

The Board finds the property record card indicates the Taxpayer is assessed as requested in his application for current use assessment dated March 9, 1987.

The Board rules the proper assessment for the land in current use is: 35 acres of Forest Land: spruce fir and all other types, at \$28 per acre, which includes the 20 percent adjustment for recreational use, for a current use assessment of \$980. The Board rules the proper assessment for the land in the category of Farmland: forage crops, is 13 acres at \$120 per acre, which includes the 20 percent adjustment for recreational use, for a current use assessment of \$1,560.

The Board rules the proper assessment for the homestead site and the barn site is \$29,000. The Board also rules the proper assessment for the residence is \$32,400 and the proper assessment for the barn is \$3,000.

If the taxes have been paid, the amount paid on the value in excess of \$66,940 is to be refunded with interest at six percent per annum from date of payment to date of refund.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Anne S. Richmond, Esq., Chairman

George Twigg, III, Member

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(Mr. Damour did not sit.)
Raymond J. Damour, Member

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Peter J. Donahue, Member

Date: December 13, 1988

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Wallace E. Stockwell, taxpayer; and the Chairman, Board of Assessors of Lebanon.

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Michele E. LeBrun, Clerk

Date: December 13, 1988

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