

Roderick Ironside and Ellen Ironside

v.

Town of Meredith

Docket No. 3958-87

ORDER RE MOTION FOR RECONSIDERATION

The Board denies the request for reconsideration on the grounds that:

- 1) The reduction in size of backland on the subject lot is not in direct proportion to a reduction in the fair market value on a square foot basis, before and after the survey.
- 2) The greatest value is found on the area closest to the water. The land valuable is associated with the backland.

In answer to the Taxpayers inquiry to the Board on the status of the 1988 assessment, the Taxpayer should protect his 1988 rights by appealing to both the local assessing authority within four months of the last tax bill and within six months to the Board of Tax and Land Appeals (after receipt of the last tax bill).

Each year is a separate tax year and must be appealed individually. The Town is not legally obligated to apply the Board of Tax and Land Appeals 1987 corrected assessment to the 1988 tax year.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Anne S. Richmond, Esquire, Chairman

Roderick Ironside and Ellen Ironside v. Town of Meredith

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George Twigg, III, Member

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Peter J. Donahue, Member

Date: 2/9/89

I certify that copies of the within Motion have this date been mailed, postage prepaid, to Roderick & Ellen Ironside, taxpayers; and the Chairman, Selectmen of Meredith.

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Michele E. LeBrun, Clerk

Date: 2/9/89

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