Artis F. Remick
v.
Town of Effingham

Docket No. 4187-88

DECISION

A hearing in this appeal was held, as scheduled, on March 27, 1990. The Taxpayer represented himself. The Town was represented by Robert G. Camp, appraiser.

The Taxpayer appeals, pursuant to RSA 79-A:9, the Town's refusal to put Map 21, Lot 14-1; Map 22, Lot 12; and Map 22, Lot 19; into current use classification.

Neither party challenged the Department of Revenue Administration's equalization ratio of 65 percent for the 1988 tax year for the Town of Effingham.

The Town's representative concurred with the Taxpayer's conclusion that the three subject lots are contiguous with Map 2, Lot 13, which is in current use classification and should be in current use classification. The Town recommended classifying the three subject lots as hardwood.

The Board rules as follows:

Rev. 1205.03 (1) states in part:

> Qualifying forest land shall be a tract, as defined in Rev. 1201.07, of undeveloped land actively devoted to the practice of silviculture; . . .

Rev. 1201.07 states:

"Tract" means land which is contiguous and qualifies for current use assessment in any category or combination of categories as described under PART Rev 1205, totaling ten acres or more unless otherwise specified within this chapter.

Rev. 1201.02 states:

"Contiguous land" means a tract of land which is connected, disregarding whether or not it is divided by a highway, railbed, or the boundary of a political subdivision.

Rev. 1205.01 states:

Assessment Ranges Generally.--All use values shall be at 100 percent valuation and shall be adjusted according to the prevailing equalization percentage which exists in the taxing jurisdiction according to the equalization ratio as determined by the department under RSA 21-J:9,I,(f).

The Board finds that the three subject lots are contiguous to Map 2, Lot 13, which is in current use classification and qualify under the "hardwood" classification. See Rev. 1205.03.

The Board therefore rules the proper assessment for the 1988 tax year is:

Map 21, Lot 14-1	10.00 acres x $24 x .65 =	$ 156
Map 22, Lot 12	.8 acre x $24 x .65 =	$ 12
Map 22, Lot 19	1.59 acres x $24 x .65 =	$ 25
Map 2, Lot 13 (as assessed)		$2,550
Map 2, Lot 12 (as assessed)		$1,650

If the taxes have been paid, the amount paid on the value in excess of $4,393 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, Chairman

George Twigg, III

Peter J. Donahue

Paul B. Franklin

I certify that copies of the within Decision have been mailed this date, postage prepaid, to Artis F. Remick, the Taxpayer, to the Chairman, Board of Selectmen, Town of Effingham, and to Richard Young, Director, Property Appraisal Division.

Michele E. LeBrun, Clerk