

Robert Stiles and Frederick Stiles

v.

Town of Whitefield

Docket No. 4195-88

DECISION

This decision relates to whether the "Taxpayers" perfected their appeals with the board. At the hearing the Taxpayers assumed they had appealed three matters: 1) the assessment on Map 11, Lot 73 (Lot 73); 2) the current-use-change tax (the Tax) imposed on Lot 73; and 3) the assessment on Map 11, Lot 73-2. At the hearing, the board ruled only matter number 2 was properly before the board. After further review of the file, the board discovered the Taxpayers' appeal for matter number 3. The board also discovered the Taxpayers had never applied in writing to the Town on any of the matters. For the reasons stated below, the appeals are dismissed because the Taxpayers failed to ever file with the Town written applications for the abatements.

For a taxpayer to appeal an assessment or a Tax, the taxpayer must have first applied for an abatement in writing with the Town. Such a written application is a prerequisite to this board having jurisdiction to hear the appeal. RSA 79-A:10, RSA 76:16-a; Appeal of Town of Sunapee, 126 N.H. 214, 217 (1985).

In answer to the board's written questionnaire, the Town indicated the Taxpayers had only met with the Town to discuss these matters. Thus, it appears the Taxpayers never applied to the Town in writing. Therefore, the board is dismissing these matters for failure to file a written application with the Town.

If the parties have any documents showing the Taxpayers filed in writing, they must be presented to the board within twenty (20) days of the clerk's date below along with a motion for rehearing made pursuant to RSA 541:3. Such motion shall also show that the written applications were filed within the statutory deadlines. The Taxpayers are forewarned that if the motion for rehearing with the needed documentation is not filed with the board within the 20-day period, the Taxpayers will have no further rights to appeal the board's dismissal, and the dismissal order shall be final.

SO ORDERED.

August 13, 1991

BOARD OF TAX AND LAND APPEALS

Ignatius MacLellan

Michele E. LeBrun

I certify that copies of the within decision have been mailed this date, postage prepaid, to Robert and Frederick Stiles, the Taxpayers, and to the Chairman, Board of Selectmen, Town of Whitefield.

August 13, 1991

Brenda L. Tibbetts, Clerk

