Anthony A. Jenkins and Lorayne P. Jenkins
v.
Town of Sanbornton

Docket No. 4276-88

DECISION

The "Taxpayers" purported to appeal their 1988 assessment. However, the Taxpayer failed to file the inventory on April 15, 1988, and they did not show any accident, mistake or misfortune for the late filing, as provided in RSA 74:8. Given the mandates of RSA 74:7-a, I, the appeal is dismissed.

RSA 74:7-a, I states in part, "Any person who fails to file an inventory form . . . shall lose his right to appeal any matter pertaining to the property tax for which he is liable . . ."

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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George Twigg, III, Chairman

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Paul B. Franklin, Member

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Ignatius MacLellan, Member

Date: January 18, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Anthony A. & Lorayne P. Jenkins, taxpayers; and Chairman, Selectmen of Sanbornton.

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Michele E. LeBrun, Clerk

Date: January 18, 1991