

William J. Anketell and Florence M. Anketell
v.
Town of Danville and Kingston

Docket No. 4590-88

DECISION

Following joinder of the Town of Kingston, the Board continued its hearing of September 20, 1989, to November 14, 1989. The Taxpayer represented himself. The Town of Danville was represented by John McSorley, Appraiser for the Department of Revenue Administration. The Town of Kingston was represented by Benjamin F. Sadewicz, Appraiser for M.M.C., Inc.

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$38,400 placed on their real estate, located on Long Pond (Map 4, Lot 85) for the 1988 tax year.

The first issue heard was the location of the Town line through the Taxpayer's property.

The Board finds as follows. None of the parties concurred on the exact location of the Town line in relation to the Taxpayer's property. The Town line has not been perambulated within the last seven years as is required by RSA 51:2. Both Towns recommended that a survey be made.

RSA 71-B:11 (supp.) states in part:

Jurisdiction. In addition to where specifically provided by law, wherever the superior courts have jurisdiction to determine questions relating to taxation de novo, the taxpayer may elect to bring such questions before the board which shall determine the issue de novo.

RSA 51:7 states:

-Disagreement. When the selectmen of adjoining towns shall disagree in renewing and establishing the lines and bounds of such towns, the superior court for the county in which the town first incorporated or paying

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the highest tax as aforesaid is situate, upon petition and after notice to the other towns interested, shall, either examine said disputed lines or appoint a committee for that purpose, and the court's decision thereon shall be final; and the court may order either or both towns to pay the costs, as deemed just.

The Board therefore orders the Town of Danville and the Town of Kingston to:

- A. Perambulate the Town line as it passes through the Taxpayer's property.
- B. Share equally the cost of such perambulation.
- C. Reassess the Taxpayer in accordance with the results of the perambulation.
- D. Notify the Board within six months of the date of this Order of the steps that have been taken to comply with this Order.

The Board retains jurisdiction in this case and rules the Taxpayer, upon notice of the new assessments for the 1988 tax year, shall have the same appeal rights he had in regard to his original 1988 assessments.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Anne S. Richmond, Esq., Chairman

George Twigg, III, Member

(Mr. Donahue did not sit.)
Peter J. Donahue, Member

Paul B. Franklin, Member

Date: November 30, 1989

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I certify that copies of the within Decision have this date been mailed, postage prepaid, to William J. & Florence M. Anketell, taxpayers; the Chairman, Selectmen of Danville; the Chairman, Selectmen of Kingston; and Richard Young, Director, Department of Revenue Administration.

Michele E. LeBrun, Clerk

Date: November 30, 1989

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ORDER RE DECISION

The Board of Tax and Land Appeals (hereafter Board), in its decision of November 30, 1989, ordered the Towns of Danville and Kingston to perambulate the Town line as it passes through the Taxpayers' property, reassess the Taxpayers in accordance with the results of the perambulation, and notify the Board within six months of the date of the Decision of the steps that have been taken to comply with the Decision.

The Board finds that the Towns did cause the Town line to be surveyed

through the Taxpayers' property by S.E. Cummings Assoc., Inc. Further, the Town of Danville did reassess the Taxpayers based on the survey and notified the Board on May 30, 1990, of the revised 1988 assessment of \$36,150. The Town of Kingston also notified the Board on June 15, 1990, of a revised assessment of \$94,000 as a result of the survey.

In keeping with the earlier decision of the Board retaining jurisdiction in this case and allowing the Taxpayers the right to appeal these revised assessments, the Board orders that the Taxpayers have 30 days from the date of this order to file an appeal with this Board on these revised assessments. If

no objection is filed within 30 days the Board will order the appeal dismissed.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

July 13, 1990

George Twigg, III

Peter J. Donahue

Paul B. Franklin

I certify that copies of the within Order have been mailed this date, postage prepaid, to William J. and Florence M. Anketell, the Taxpayers, to the Chairman, Board of Selectmen, Town of Danville, to the Chairman, Board of Selectmen, Town of Kingston, and to Richard young, Director, Property Appraisal Division.

Michele E. LeBrun, Clerk

July 13, 1990