

Paula J. Hurley

v.

City of Concord

Docket No. 5171-88

ORDER RE TIMELY FILING

The Taxpayer filed an appeal with the Board of Tax and Land Appeals (hereafter Board) on May 9, 1989, appealing her 1988 property taxes pursuant to RSA 76:16-a. She filed an appeal in writing with the City of Concord on March 10, 1989.

RSA 76:16 states:

Selectmen or assessors, for good cause shown, may abate any tax assessed by them or by their predecessors. Any person aggrieved by the assessment of a tax and who has complied with the requirements of RSA 74, may, within four months after notice of the tax, and not afterwards, apply in writing to the selectmen or assessors for an abatement of the tax.

New Hampshire Code of Administrative Rules Part Tax (hereafter Tax)

201.01(c) states in part:

An appeal to the board may be made only if the taxpayer has first made an application for abatement in writing to the board of selectmen or other local assessing official(s) within 4 months of notice of the final tax bill. "Notice of the final tax bill" means the date the department of revenue administration determines to be the last date of mailing of tax bills by the taxing district. (emphasis added)

The Department of Revenue Administration determined that the last date of mailing of the 1988 tax bills for the City of Concord was November 9, 1989.

The Board therefore rules the deadline for filing a written appeal with the City expired on March 9, 1989.

The Board rules the Taxpayer's appeal to the City on March 10, 1989 was not timely filed. See Appeal of Roketenetz, 122 N.H. 869 (1982).

The order is, therefore:

Appeal dismissed.

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 order have been mailed this date, postage prepaid, to Joseph L. Kenick, Jr., the Taxpayer, and to the Chairman Board of Selectmen, Town of Exeter.

---

Michele E. LeBrun, Clerk

