

Donald S. Gelinas and Charlotte Gelinas

v.

Town of Hooksett

Docket No. 5226-88

DECISION

A hearing in this appeal was held, as scheduled, on August 15, 1990. The Taxpayers were not represented. The Town was represented by John Yannalfo, appraiser for M.M.C., Inc..

The Taxpayers appeal, pursuant to RSA 76:16-a, the assessment of \$128,800 (land, \$51,600; buildings, \$77,200) placed on their real estate, located on 156 Whitehall Road for the 1988 tax year.

The parties agreed that the equalization ratio for the Town of Hooksett for the 1988 tax year was 100%.

The Taxpayers sent a letter, quoted in part:
"As previously noted, much of our lot is very wet and swampy. Surface water empties on our land from a culvert on Whitehall Road, Route #27 and travels through the entire length (sic.) of our lot in a curved fashion for approximately 260 feet. This water then settles in the lower portion of our lot.

The area of our land affected by the runoff brook and the swampy section represents in excess of 19,000 Square feet.

The outline of these areas are more distinguishable in the spring when there is an abundance of runoff water and before the growth of foliage obscures some portions of the land."

The Town's representative, Mr. John Yannalfo, appraiser for M.M.C., Inc., recommended a topographical adjustment for the stream and wet swampy area of 20% on the land.

The Board's Review Inspector's, Mr. Robert Quinn, report supports the Town's recommendation.

If the taxes have been paid, the amount paid on the value in excess of \$118,500 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

George Twigg, III, Chairman

Peter J. Donahue, Member

Paul B. Franklin, Member

Date: September 5, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Donald S. & Charlotte Gelinas, taxpayer; Chairman, Selectmen of Hooksett; and David W. Bolton, appraiser for M.M.C., Inc..

Michele E. LeBrun, Clerk

Date: September 5, 1990

0009