

**Canney Family Land Trust
Bruce K. Canney and Eleanor F. Canney, Trustees
v.
Town of Sanbornton**

Docket No. 5309-88

DECISION

The "Taxpayers" appealed their 1988 assessment of \$100,350.00 (land, \$50,800.00; buildings, \$49,550.00). In October, 1989, while the appeal was pending, the "Town" revised the Taxpayers' 1989 assessment to \$82,250.00 (land, \$32,700.00; buildings, \$49,550.00). However, the Town did not revise the 1988 assessment and abate the 1988 taxes. At the hearing, the Town stated the 1989 revised assessment should be used in 1988, and the Taxpayer agreed. Unfortunately, because the Town did simply revise the 1988 assessment, a hearing was held when there was no real reason for a hearing. Because of this, we are awarding the Taxpayers' their costs, pursuant to RSA 76:17-b; RSA 71-B:9; TAX 201.05(c).

If the taxes have been paid, the amount paid on the value in excess of \$82,500.00 is to be refunded with interest at six percent per annum from date of payment to date of refund.

The Town is also ordered to pay the Taxpayers \$67.50 in costs (filing fee of \$30.00; mileage of \$37.50) within 10 days of the clerk's date below.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Paul B. Franklin, Member

Ignatius MacLellan, Member

Date: January 22, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Bruce K. & Eleanor F. Canney, representatives for Canney Family Land Trust, taxpayer; and the Chairman, Selectmen of Sanbornton.

Michele E. LeBrun, Clerk

Date: January 22, 1991

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