

David Koutoudakis
v.
Town of Greenville

Docket No. 5677-88

DECISION

A hearing in this appeal was held, as scheduled, on January 23, 1990. The Taxpayer was not represented. The Town was represented by David W. Bolton of M.M.C., Inc. and Linda G. Langille, Secretary to the Board of Selectmen.

The Taxpayer appeals, pursuant to RSA 76:16-a, the assessment of \$51,400 (land, \$33,500; building, \$17,900) placed on his real estate, located on Route 31, for the 1988 tax year.

The first issue heard was the question of timely filing with the Board of Tax and Land Appeals (hereafter Board).

The Board finds the last date of mailing of the tax bills in the Town was December 7, 1988, the deadline for filing with the Board was June 7, 1989, and the Taxpayer filed his 1988 tax appeal with the Board on June 16, 1989.

The Board therefore reaffirms its order of September 7, 1989, dismissing the above entitled appeal.

The order is, therefore:

Dismissal reaffirmed.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Anne S. Richmond, Chairman

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George Twigg, III

Peter J. Donahue

Paul B. Franklin

I certify that copies of the within Decision have been mailed this date, postage prepaid, to David Koutoudakis, the Taxpayer, and to the Chairman, Board of Selectmen, Town of Greenville.

Michele E. LeBrun, Clerk