

Russell J. Dann and Bernadette C. Dann

v.

Town of Candia

Docket No. 5725-89

DECISION

This appeal, pursuant to RSA 79-A:9, arises from the "Town's" denial of the "Taxpayers'" application for classification of ten acres in current use on the property located on Chester Turnpike.

The Taxpayers testified they applied in 1989 to the selectmen to place 10 acres in current use. The Town denied their application, stating: "acreage not adequate after considering amount of land taken up by buildings." The Taxpayers submitted a 1971 plan of the property on which the surveyor stated, "my estimate of this property is a little over 10 acres."

The Town testified the property was assessed for a total of 10 acres in 1982 at the time of the revaluation and continued to be assessed on 10 acres through 1989. The Town submitted a revised tax map as of April 1, 1989, which designated a total of 8 acres for the parcel.

Due to the conflicting evidence of the parcel size and no delineation of the land around the building and improvements not qualified for current use, the Board of Tax and Land Appeals ("Board") in a separate order of February 10, 1992, ordered the Taxpayer to submit a map of the property showing in scale and with exact dimensions referenced to fixed points on the ground the area needed to support the buildings with the yards and grounds contiguous to and groomed and maintained around the buildings.

Based upon that map the board finds that the total area of the parcel is 11.235 acres. The areas not qualifying for current use is the .497 acres

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Member

Ignatius MacLellan, Esq., Member

Michele E. LeBrun, Member

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Russell J. & Bernadette C. Dann, taxpayers; and the Chairman, Selectmen of Candia.

Valerie B. Lanigan, Clerk

Date: April 22, 1992

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ORDER

Prior to issuing a final decision in this matter, the Board orders the Taxpayers to submit a map of the property showing in scale and with exact dimensions referenced to fixed points on the ground the area needed to support the buildings "with the yards and grounds contiguous to and groomed and maintained around the . . . buildings." (Rev. 1204.02)

The area delineated as the "yards and grounds" shall include such areas as: the house, garage, swimming pool, lawns, drives, barns, septic leach-bed area, garden, and all the land reasonably needed to support and use these facilities.

The Taxpayers shall supply this map to the Board by February 14, 1992, with certification that a copy has been sent to the Town.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul Franklin

Ignatius MacLellan, Esq.

Michele E. LeBrun

I certify that copies of the within order have been mailed this date, postage prepaid, to Russell J. and Bernadette C. Dann, the Taxpayers, and to the Chairman, Board of Selectmen, Town of Candia.

February 10, 1992

Melanie J. Ekstrom, Deputy Clerk

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