

Gerald Watson and Rhoda Watson

v.

Town of Newfields

Docket No. 5836-89

DECISION

A hearing in this appeal was held, as scheduled, on August 28, 1990. The Taxpayers represented themselves. The Town was represented by William C. Tebo, Chairman, Board of Selectmen.

The issue in this case had to do with a land use change tax imposed as of May 11, 1989.

The Town valued the subject 1.43 acres, which no longer qualified for current use, at \$13,200 and applied a 10% factor for the land use change tax resulting in a charge of \$1,320.

The Board of Tax and Land Appeals finds that the subject back land, with no road frontage, should be assessed for \$4,250.

The Board rules that the land use change tax resulting (at 10% of the ad valorem value) should be \$425.

If the taxes have been paid, the amount paid on the value in excess of \$425 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: October 29, 1990

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Gerald & Rhoda Watson, taxpayers; and Chairman, Selectmen of Newfields.

Michele E. LeBrun, Clerk

Date: October 29, 1990

0009