

**Wayne H. Drouin and Carol Drouin**

**v.**

**Town of Belmont**

**Docket No. 6416-89**

**DECISION**

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1989 assessments:

Lot 12-56-1     \$11,000 (land only);

Lot 4-39         \$297,600 (land, \$88,509; building, \$209,100); and

Lot 19-2         \$192,400 (land, \$126,000; building, \$71,400).

A hearing was scheduled and held because although the matter had been settled between the Town and the Taxpayers, the Taxpayers failed to notify the board of the settlement. The Taxpayers failed to appear, but consistent with our rule, TAX 102.03(g), the Taxpayers were not defaulted. This decision is based on the evidence presented to the board. The board, therefore, opened the record, reviewed the assessments, and issues this order.

The revised assessments by the Town are accepted and thus, the ordered assessments are:

Lot 12-56-1     \$1,000 (land only);

Lot 4-39         \$216,600 (land, \$61,291; building, \$155,309); and

Lot 19-2         \$139,680 (land, \$54,000; building, \$85,650).

If the taxes have been paid, the amount paid on the value in excess of \$357,280 shall be refunded with interest at six percent per annum from date paid to refund date.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

— George Twigg, III, Chairman

Ignatius MacLellan, Esq.

I certify that copies of the within decision have been mailed this date, postage prepaid, to Wayne and Carol Drouin, the Taxpayers, and to the Chairman, Board of Selectmen, Town of Belmont.

Brenda L. Tibbetts, Clerk