

Samuel D. Bird, III

v.

Town of Colebrook

Docket No. 7504-89

DECISION

The "Taxpayer" purported to appeal, pursuant to RSA 79-A:10, a land use change tax imposed pursuant to RSA 79-A:7. A hearing was held, but the Taxpayer failed to appear. Before reaching the merits, the board addressed the issue of whether the Taxpayer filed a written application for abatement with the Town as required by RSA 76:16-A and RSA 79-A:10. Based on the record, including the Taxpayer's letters to the board, the board finds the Taxpayer's appeal must be dismissed because the Taxpayer never filed an application in writing with the Town.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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George Twigg, III, Chairman

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Paul B. Franklin, Member

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Ignatius MacLellan, Member

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Michele E. LeBrun, Member

Date: July 24, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Samuel D. Bird, III, taxpayer; and the Chairman, Selectmen of Colebrook.

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Brenda L. Tibbetts, Clerk

Date: July 24, 1991

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