

Terry Mednick

v.

Town of Nelson

Docket No. 22927-06PT

ORDER

The board has reviewed the January 14, 2013 letter from the “Taxpayer.” This letter asks the board “for a hearing” regarding changes made by the Town to the assessment on the “Property” in 2010, four years after the year of this appeal. The request for a hearing is denied for the following reasons.

After filing this 2006 appeal, the Taxpayer reached a settlement with the Town in June, 2008, resulting in the closing of this docket. On August 17, 2012, however, the Taxpayer wrote to the board, stating he did not understand the “reason” for the change in his assessment in 2010 in light of this prior settlement. On September 4, 2012, the board requested a response from the Town to this inquiry and the Town provided one on September 17, 2012. Now, almost four months later, the Taxpayer seeks a hearing regarding the validity of the changed assessment in 2010.

Assessments are annual events (see RSA 74:1 and 75:1) and the Taxpayer has filed a pending appeal for tax year 2011. (Mednick Revocable Trust v. Town of Nelson, BTLA Docket No. 26425-11PT.) The board cannot hold a hearing regarding the 2010

assessment because the Taxpayer did not file a timely appeal for that tax year. To the extent the Taxpayer disagreed with the Town regarding the 2010 assessment, he should have filed a timely abatement request and appeal for that tax year pursuant to RSA 76:16 and RSA 76:16-a.

For these reasons, the Taxpayer's request for a hearing regarding the 2010 assessment is denied.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Michele E. Lebrun, Chair

Albert F. Shamash, Esq., Member

Theresa M. Walker, Member

Certification

I hereby certify a copy of the foregoing Order has this date been mailed, postage prepaid, to: Terry Mednick, P.O. Box 10511, Swanzey, NH 03446, Taxpayer; Board of Selectmen, Town of Nelson, 7 Nelson Common Road, Nelson, NH 03457; and Cross Country Appraisal Group, LLC, 210 North State Street, Concord, NH 03301, Contracted Assessing Firm.

Date: 1/28/13

Anne M. Stelmach, Clerk