

Herbert T. Hodge, Jr. and Phoebe J. Hodge

v.

Town of Wilton

Docket No.: 23043-06PT

ORDER

The board has reviewed its file in this docket, including two letters dated November 1, 2007 addressed to the “Taxpayers” and the board from the assessing agent for the “Town,” Todd Haywood, CNHA. This correspondence indicates the Town made “several verbal requests for [an] interior inspection” of the “Property,” a single family home at 8 Jowders Drive, “during the hearing process, the abatement process and an on site visit on 9/13/07.” On each occasion, the request for an inspection was “denied” by the Taxpayers. The Town repeated its request for an interior inspection and gave the Taxpayers additional time to comply until December 7, 2007.

The Town has cited RSA 74:17, II, which provides:

Any person who refuses to grant consent to the selectmen or assessing officials to enter property for the purpose [of completing an appraisal of taxable property] shall lose the right to appeal any matter pertaining to the property tax for which such person is liable and the right to appeal any exemptions for which such person may be entitled but has not yet received.

See also Appeal of Walsh, ___ N.H. ___, No. 2007-189, slip. op. (October 18, 2007) (affirming the dismissal of appeal where “the taxpayers simply failed to respond to the Town’s multiple

requests for inspections...and thus 'refuse[d] to grant consent' to the assessors to enter their properties...and lost their right to appeal").

Based on these facts and the applicable law, the board finds the Taxpayers are in default with respect to their statutory obligation to permit the inspection of the Property requested by the Town and the prescribed penalty for non-compliance is loss of the right to appeal their assessment. Unless the Taxpayers comply with the Town's request for an interior inspection by December 7, 2007, the board will direct its Clerk to enter a Final Default pursuant to Tax 201.05, resulting in the dismissal of this appeal.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Chairman

Michele E. LeBrun, Member

Douglas S. Ricard, Member

Albert F. Shamash, Esq., Member

Certification

I hereby certify copies of the foregoing Order have been mailed, this date, to: Herbert T. Hodge, Jr. and Phoebe J. Hodge, 8 Jowders Drive, Wilton, NH 03086, Taxpayers; and Chairman, Board of Selectmen, Town of Wilton, PO Box 83, Wilton, NH 03086.

Date: November 19, 2007

Anne M. Stelmach, Clerk