

Denise A. Boynton

v.

Town of Lancaster

Docket No.: 23625-07PT

DECISION

The Taxpayer failed to comply with the requirements of RSA 74 relating to the timely filing of an inventory of taxable property. The appeal is therefore dismissed.

A motion for reconsideration of this decision must be filed within thirty (30) days of the clerk's date below, not the date this decision is received. RSA 541:3; Tax 201.37. The reconsideration motion must state with specificity all of the reasons supporting the request. RSA 541:4; Tax 201.37(b). A reconsideration motion is granted only if the moving party establishes the Board's order was erroneous in fact or law. Filing a reconsideration motion is a prerequisite for appealing to the supreme court, and the grounds for appeal will be limited to those stated in the reconsideration motion. RSA 541:6.

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 a copy of the foregoing Decision has been mailed this date, postage prepaid, to: Denise A. Boynton, PO Box 70, Lancaster, NH 03584, Taxpayer; Chairman, Board of Selectmen, Town of Lancaster, 25 Main Street, Lancaster, NH 03584; and Northtown Associates, LLC, 1794 Presidential Highway, Jefferson, NH 03583, Contracted Assessing Firm.

Date: December 24, 2008

Anne M. Stelmach, Clerk