

Joanne Schnare

v.

Town of Ashland

Docket No. 24016-08PT

DECISION

The board has reviewed the “Taxpayer’s” August 26, 2009 letter in response to the board’s August 10, 2009 inquiry. The board finds the Taxpayer filed her abatement application on March 4, 2009. Consequently, the Taxpayer failed to comply with the requirements of RSA 76:16 relating to the timely filing of an abatement application first with the local selectmen or assessing officials. RSA 76:16 contains no provision for an extension of the March 1 deadline of filing the abatement request with the municipality. Therefore, the board has no statutory authority to extend the deadline despite the explanation for the delay in filing contained in the Taxpayer’s letter. The appeal is hereby 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 this date been mailed, postage prepaid, to: Joanne Schnare, 22 Leopold Street, Burlington, MA 01803, Taxpayer; Chairman, Board of Selectmen, Town of Ashland, PO Box 517, Ashland, NH 03217; and Commerford Neider Perkins, LLC, 556 Pembroke St. - Suite 1, Pembroke, NH 03275, Contracted Assessing Firm.

Date: September 15, 2009

Anne M. Stelmach, Clerk