

Angela Rowntree

v.

Town of Mason

Docket No. 24465-08PT

DECISION

After reviewing the “Taxpayer’s” December 1, 2009 letter and the “Town’s” December 14, 2009 response, the board finds the Town complied with the inventory distribution requirements of RSA 74:5. Thus, the Taxpayer’s failure to have timely filed a 2008 inventory precludes an appeal and the appeal is hereby dismissed pursuant to RSA 74:7-a.

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

CERTIFICATION

I hereby certify a copy of the foregoing Decision has this date been mailed this date, postage prepaid, to: Jonathan Rice, Commercial Property Tax Management, 10 Commerce Park North - Suite 13B, Bedford, NH 03110-6959, representative for the Taxpayer; Chairman, Board of Selectmen, Town of Mason, 16 Darling Hill Road, Mason, NH 03048, and Rockwood Appraisal Services, 685 Abbot Hill Road, Wilton, NH 03086, Contracted Assessing Firm.

Date: December 24, 2009

Anne M. Stelmach, Clerk