

AIDS Services For The Monadnock Region

v.

Town of Gilsum

Docket No. 24078-09EX

DECISION

The “Taxpayer” failed to comply with the requirement of timely filing the RSA 72:23-c List of Real Estate and Personal Property on which Exemption is Claimed (A-9 form). After review of the Taxpayer’s August 11, 2009 letter (copy attached) and the Town’s October 19, 2009 response accompanying the return of the checklist and Tax 102.02, the board finds the Taxpayer failed to meet the provisions of “accident, mistake or misfortune”. See Tax 102.02. (“Accident, mistake or misfortune” means something outside the party’s own control and not due to neglect, or something that a reasonably prudent person would not be expected to guard against or provide for.) 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

Douglas S. Ricard, Member

Albert F. Shamash, Esq., Member

CERTIFICATION

I hereby certify a copy of the foregoing Decision has this date been mailed this date, postage prepaid, to: AIDS Services For The Monadnock Region, Attn: Susan MacNeil, PO Box 396, Gilsum, NH 03448, Taxpayer; and Chairman, Board of Selectmen, Town of Gilsum, PO Box 67, Gilsum, NH 03448.

Date: November 3, 2009

Anne M. Stelmach, Clerk