State of New Hampshire

Board of Tax and Land Appeals

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Governor Hugh J. Gallen
State Office Park
Johnson Hall
107 Pleasant Street
Concord, New Hampshire
03301-3834

Paul Termin & Ellen Benjamin

v.

Town of New Ipswich

Docket No. 24809-09PT

DECISION

The board has reviewed the "Taxpayers'" August 23, 2010 letter, filed in response to the Clerk's August 18, 2010 letter advising them of the "Town's" position that they did not file the "tax year 2009 Inventory of Taxable Property ('Inventory') as required by law." See RSA ch. 74 (Annual Inventory of Polls and Taxable Property). This appeal for tax abatement on the "Property" is dismissed, pursuant to RSA 74:7-a, for the following reasons.

The Taxpayers did not complete and return to the Town the required Inventory at all for tax year 2009. They were required to file the form either by April 15, 2009 (under RSA 74:7) or, at the latest, by May 31, 2009 ("before June 1") if they were "prevented by accident, mistake, or misfortune" from "returning the same to the selectmen or assessors on or before April 15" (under RSA 74:8). The extension of time to file due to "accident, mistake or misfortune" is simply not available if no return of the Inventory sent by the Town is made before June 1.

In explaining why no Inventory was completed and returned to the Town for tax year 2009, the Taxpayers state they purchased the Property "in early February 2009" while they were