

Genadio S. Costa

v.

Town of Plaistow

Docket No. 25525-10PT

ORDER

This Order responds to the “Town’s” March 27, 2012 Motion to Dismiss (“Motion”). The board notes no objection was filed by the “Taxpayer.” After review, the board denies the Motion for the following reasons based on the record presented.

On August 24, 2011, the board issued a mediation order giving the parties until December 27, 2011 to complete any substantive discussions regarding the appeal. On December 29, 2011, the Town filed a Report of Settlement Meeting (“Report”) with the board which was signed by both the Taxpayer and Marybeth G. Walker, Assessors Agent, on behalf of the Town. The parties indicated a telephone meeting took place on December 19, 2011 and no appraisal was submitted as of that date. Further, the Report indicated the appeal was not settled and a hearing was necessary.

In accordance with Tax 203.07(g), because no appraisal was submitted by the Taxpayer during the mediation process and before the Report was filed, no appraisal shall be entered as evidence by the Taxpayer at the hearing on the merits. The board will schedule the appeal for a hearing in due course.

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SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Michele E. LeBrun, Chair

Albert F. Shamash, Esq., Member

CERTIFICATION

I hereby certify that a copy of the foregoing Order has this date been mailed, postage prepaid, to: Genadio S. Costa, 15 Culver Street, Unit 52, Plaistow, NH 03865, Taxpayer; Town of Plaistow, Board of Assessors, 145 Main Street, Plaistow, NH 03865; and Corcoran Consulting Associates, Inc., Bayside Village, PO Box 1175, Wolfeboro Falls, NH 03896, Contracted Assessing Firm.

Date: April 27, 2012

Anne M. Stelmach, Clerk