

Matt & Tracy Boucher

v.

City of Laconia

Docket No.: 25529-10PT

ORDER

The board has reviewed the “City’s” September 24, 2013 response to the board’s September 20, 2013 “Order” for “specific details regarding the “general reassessment” performed by the City for tax year 2011.” The board also reviewed the “Taxpayer’s” September 13, 2013 letter regarding the application of the board’s decision in this appeal to subsequent years.

In accordance with RSA 76:17-c, I: “[w]henver the board of tax and land appeals, pursuant to RSA 76-16-a...grants an abatement on the grounds of an incorrect property assessment value, the selectmen or assessors shall thereafter use the correct assessment value, as found by the board...until such time as they, in good faith, reappraise the property pursuant to RSA 75:8 due to changes in value, or until there is a general reassessment in the municipality.”

Based on the specific evidence submitted by the City in this case, the board finds the City provided adequate support of a “general reassessment” for tax year 2011. Thus, the subsequent year effect of RSA 76:17-c does not apply in this case. Therefore, the Taxpayer’s request for further abatement is denied.

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SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Michele E. LeBrun, Chair

Theresa M. Walker, Member

CERTIFICATION

I hereby certify a copy of the foregoing Order has this date been mailed, postage prepaid, to: Matt & Tracy Boucher, 6 Cramer Hill Road, Merrimack, NH 03054, Taxpayers; and Chairman, Board of Assessors, City of Laconia, 45 Beacon Street East, Laconia, NH 03246.

Date: 10/8/13

Anne M. Stelmach, Clerk