

MEMORANDUM

**Item #7**

To: Board of Selectmen

From: George Hildum, Assessor

Date: July 8, 2016

**Subject: 2016 Application for Current Use Assessment on 12.28 Acre Portion of Map 13, Lot 3 Owned by Roland and Nancy Cook**

On February 4, 2016 an unsigned current use application with a cover letter dated January 4, 2016 from Todd Land Use Consultants to the Cooks was received by the assessing office. The cover letter asked the Cooks to review the current use application and, if satisfied with the application and map, to sign where indicated. Bob Todd then adds that he can provide additional map copies to submit to the Town of New Boston along with the application.

Assessing staff believed this correspondence was a courtesy copy to the town to inform us that a completed current use application may be forthcoming.

Apparently the submittal in February of 2016 was intended to be the property owners' current use application even though they neglected to sign the application and follow the instructions of Bob Todd's cover letter. The property owners have resubmitted a signed current use application for 2016 which was received by the town on June 27, 2016 along with a note asking the tax assessor to accept these forms for the 2016 tax year since they attempted to submit them in February.

This assessor does not have the authority to accept this late filing. Current use applications must be submitted on or before April 15 of the tax year unless the property owner can demonstrate that they were prevented from filing by April 15 due to accident, mistake, or misfortune. The selectmen do have the authority to accept a current use application filed after April 15 due to accident, mistake, or misfortune so long as they do so before the tax rate is set for the tax year.

Please advise if you are willing to extend the filing deadline of this current use application for 2016 due to accident, mistake, or misfortune. Accident, mistake, or misfortune as defined by the NH Board of Tax and Land Appeals 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."

Attached is the current use application and the June 27, 2016 note from the property owners.

**TO:** New Boston Tax Assessor

**FROM:** Roland & Nancy Cook, 478 Lyndeboro Road

Our request for a tax abatement through Current Use was submitted to the Tax Office on February 7<sup>th</sup>. However we did not realize the forms needed to be signed.

The collector thought our forms were copies and did not forward them on to you.

We request that these signed forms be accepted for abatement as they were submitted within the required time period.

Thank you for your time and help.

RECEIVED  
JUN 27 2016

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