Vermont Supreme Court Filed: September 12, 2023

VERMONT SUPREME COURT 109 State Street Montpelier VT 05609-0801 802-828-4774 www.vermontjudiciary.org



Case No. 23-AP-276

ENTRY ORDER

SEPTEMBER TERM, 2023

Richard Moreno* & Brian Lyttle* v. Town of	}	APPEALED FROM:
Proctor		Property Valuation and Review
	}	CASE NO. 2022-6

In the above-entitled cause, the Clerk will enter:

This appeal is dismissed as untimely filed. A notice of appeal must be filed within thirty days of the date of the entry of judgment or order appealed from. V.R.A.P. 4(a). If a notice of appeal is mistakenly filed with the Supreme Court, the notice is considered filed on that date. V.R.A.P. 4(a)(5). The Division of Property Valuation and Review issued a decision on July 5, 2023. The decision notified taxpayer that an appeal must be filed within 30 days by filing a written notice of appeal with the Clerk of the Department of Taxes. The notice was not filed with the Department of Taxes and this Court received a notice of appeal on August 8, 2023, more than 30 days after the decision. The appeal is therefore dismissed for lack of jurisdiction.

BY THE COURT:
Paul L. Reiber, Chief Justice
Harold E. Eaton, Jr., Associate Justice
Karen R. Carroll, Associate Justice
William D. Cohon. Associate Justice
William D. Cohen, Associate Justice
Nancy I Waples Associate Justice