

**Daryl and Debora Fournier**

**v.**

**Town of Greenville**

**Docket No.: 18600-00PT**

**FINAL ORDER**

On June 17, 2002, the board notified the “Taxpayers” that if no response was received within ten days as to why this appeal should not be dismissed, the case would be marked “Dismissed.” No response having been received, the board hereby Dismisses this appeal.

A motion for rehearing, reconsideration or clarification (collectively “rehearing motion”) of this decision must be filed within thirty (30) days of the clerk’s date below, not the date this decision is received. RSA 541:3; TAX 201.37(a). The rehearing motion must state with specificity all of the reasons supporting the request. RSA 541:4; TAX 201.37(b). A rehearing motion is granted only if the moving party establishes: 1) the decision needs clarification; or 2) based on the evidence and arguments submitted to the board, the board’s decision was erroneous in fact or in law. Thus, new evidence and new arguments are only allowed in very limited circumstances as stated in board rule TAX 201.37(f). Filing a rehearing motion is a prerequisite for appealing to the supreme court, and the grounds on appeal are limited to those stated in the rehearing motion. RSA 541:6. Generally, if the board denies the rehearing motion, an appeal to the supreme court must be filed within thirty (30) days of the date on the board’s denial.

Page 2  
Fournier v. Greenville  
Docket No.: 18600-00PT

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

---

Anne M. Bourque, Deputy Clerk  
Per Order of the Board

**CERTIFICATION**

I hereby certify that copies of the foregoing order have been mailed this date, postage prepaid, to Daryl and Debora Fournier, Taxpayers; and Chairman, Board of Selectmen of Greenville.

Date: July 10, 2002

---

Anne M. Bourque, Deputy Clerk

S:\DECISION\18000---.00\18600-00.WPD