

Town of Marlow

Docket No.: 18478-01RA

ORDER

On September 4, 2001, the board received, by mail, a “Motion for Rehearing” filed by the Town (“Motion”) regarding the board’s July 30, 2001 Order. The Motion was postmarked August 31, 2001 and is deemed filed as of that date. See TAX 201.03 and RSA 80:55, I. Pursuant to RSA 541:3 and TAX 201.37(a), however, such a motion is timely only if filed “within 30 days of the clerk’s date on the Board’s order.” This 30-day period expired on August 29, 2001.

The Motion is therefore untimely and the board does not have any statutory authority to enlarge the statutory time period. See TAX 201.37(b) and Phetteplace v. Town of Lyme, No. 97-845 (January 31, 2000) __ N.H.__, <http://webster.state.nh.us/courts/supreme/opinions/0001/phette.htm> (“New Hampshire follows the majority rule regarding compliance with statutory time requirements, and thus ‘one day’s delay may be fatal to a party’s appeal.’”), quoting from Dermody v. Town of Gilford, 137 N.H. 294, 296 (1993). The Motion is therefore dismissed on this ground.

Page 2
Town of Marlow
Docket No.: 18478-01RA

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Lisa M. Moquin, Clerk
Per Order of the Board

CERTIFICATION

I hereby certify that copies of the within Order have this date been mailed, postage prepaid, to: David and Linda Kinson, Taxpayers; Genienne A. Hockensmith, Esq., counsel for the Town; Chairman, Selectmen of Marlow; and Guy Petell, Director, Property Appraisal Division, Department of Revenue Administration.

Date: September 19, 2001

Lisa M. Moquin, Clerk