

Town of Sanbornton

Docket No.: 19517-03RA

ORDER

This order responds to the “Town’s” November 25, 2003 “Motion for Modification of Order” (“Motion”). The board denies the Motion because it inappropriately seeks modification of both the board’s earlier October 2, 2003 reassessment order (“Order”) and its November 6, 2003 denial (“Rehearing Order”) of the Town’s motion for rehearing (“Rehearing Motion”). The first request in the Motion (that the board “modify or suspend the Order”) was extensively addressed in the Rehearing Order and the alternative request is one that was not raised in the Rehearing Motion.

RSA 541:3 provides that a motion for rehearing must be within 30 days after any order or decision and must specify “. . . all grounds for rehearing,” (Emphasis added.) Further, RSA 541:4 requires that a rehearing motion “. . . shall set forth fully every ground upon which it is claimed that the decision or order complained of is unlawful or unreasonable.” (Emphasis added.) These two provisions make it clear the rehearing process is intended to encapsulate all the grounds on which the moving party is aggrieved. See also TAX 201.37.

Because the Town timely filed a rehearing motion, which the board has addressed in its Rehearing Order, the next procedural step for the Town is to file an appeal from that Rehearing

Order within 30 days to the supreme court. Such piecemeal alteration as the Motion seeks is not envisioned by the governing statutes; thus, it is inappropriate for the board to act further upon it.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Chairman

Michele E. LeBrun, Member

Douglas S. Ricard, Member

Albert F. Shamash, Esq., Member

Certification

I hereby certify a copy of the foregoing Order has this date been sent by facsimile and mailed, postage prepaid, to: Robert D. Ciandella, Esq. and Christopher L. Boldt, Esq., Donahue, Tucker & Ciandella, 225 Water Street, Exeter, New Hampshire 03833, Fax (603) 772-4454, counsel for the Town; Edward D. Philpot, Jr., Esq., 67 Water Street, Suite 110, Laconia, New Hampshire 03246, Fax (603) 528-1117, counsel for the Petitioners; Chairman, Board of Selectmen, Town of Sanbornton, 573 Sanborn Road, Sanbornton, New Hampshire 03269, Fax (603) 286-9544; Guy Petell, Manager, Bureau of Assessments, Department of Revenue Administration, 57 Regional Drive, Concord, New Hampshire 03301, Fax (603) 271-1161, Interested Party; Gordon King, The Citizen, 171 Fair Street, Laconia, New Hampshire 03246, Fax (603) 527-3593, Interested Party; and Rebecca Tsaros Dickson, Concord Monitor, 54 Canal Street, Laconia, New Hampshire 03246, Fax (603) 528-2046, Interested Party.

Date: December 2, 2003

Anne M. Stelmach, Deputy Clerk