

Wal-Mart Stores, Inc.
(formerly captioned as Korpela Family Trust)
v.
City of Lebanon

Docket Nos.: 21162-04PT/21677-05PT/22703-06PT

and

Wal-Mart Real Estate Business Trust
v.
City of Lebanon

Docket No.: 22704-06PT

ORDER

The board has reviewed the “Motion for Reconsideration” (the “Motion”), filed on behalf of the “City,” and the “Taxpayer’s Objection,” filed on behalf of both Wal-Mart Stores, Inc. (“Wal-Mart”) and Wal-Mart Real Estate Business Trust (“Wal-Mart Trust”), concerning the board’s May 23, 2008 Order in the four appeals listed above.¹

The board hereby vacates its June 26, 2008 suspension order (entered to allow the board more time to consider the merits of the Motion) and, for a number of reasons, including those stated in the Taxpayer’s Objection, denies the Motion. These reasons include, in brief and

¹ The board is aware the caption of the Motion, perhaps inadvertently, only refers to the first three appeals pertaining to Parcel 128, Lot 10 and Wal-Mart, but the Motion also discusses and seeks relief as to the fourth appeal pertaining to Parcel 128, Lot 9 and Wal-Mart Trust. In addition, the Taxpayer’s Objection, filed on behalf of both Wal-Mart and Wal-Mart Trust, captions all four appeals. For these reasons, this Order, like the May 23, 2008 Order, is being issued with respect to all four appeals.

without limitation, the Motion's failure to satisfy the rehearing/reconsideration requirements stated in RSA 541:3 and Tax 201.37 and what the board finds is a misapplication of one prior board decision² and various case authorities, statutes and constitutional principles to the facts and issues presented in these appeals.

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 that copies of the foregoing Order have been mailed this date, postage prepaid, to: Margaret H. Nelson, Esq., Sulloway & Hollis, P.L.L.C., PO Box 1256, Concord, NH 03302, counsel for the Taxpayer; Adele M. Fulton, Esq., Gardner, Fulton & Waugh, PLLC, 78 Bank Street, Lebanon, NH 03766, counsel for the City; and Chairman, Board of Assessors, City of Lebanon, 51 North Park Street, Lebanon, NH 03766.

Dated: 8/6/08

Anne M. Stelmach, Clerk

² The Valley Bank v. Town of Loudon, BTLA Docket No. 13982-93 PT (January 27, 1997).