

Home Care Association of New Hampshire

v.

City of Concord

Docket No.: 22995-06EX

ORDER

The board has reviewed the “City’s” August 12, 2011 Motion for Reconsideration (the “Motion”) and the “Taxpayer’s” August 17, 2011 Objection to City’s Motion for Reconsideration (the “Objection”) filed with respect to the board’s July 15, 2011 “Order” issued on remand from the supreme court. See Appeal of City of Concord, 161 N.H. 344 (2011). The board’s August 19, 2011 suspension order is hereby dissolved and the Motion is denied for the reasons stated below.

Rehearing motions are governed by RSA 541:3 and Tax 201.37 and are not granted unless the movant demonstrates “good reason” for doing so. The Motion fails to satisfy this standard. In the Order (pp. 3-7), the board duly considered and evaluated all of the evidence presented, including the Taxpayer’s May 2, 2011 brief on remand and the City’s May 2, 2011 brief on remand and made its detailed findings consistent with the court’s remand instructions. The mere fact the City disagrees with these findings is not a proper ground for rehearing.

Pursuant to RSA 541:6, any appeal of this Order to the supreme court must be filed within thirty (30) days of the date on this Order with a copy provided to the board in accordance with Supreme Court Rule 10(7).

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Michele E. LeBrun, Chair

Douglas S. Ricard

CERTIFICATION

I hereby certify a copy of the foregoing Order has this date been mailed, postage prepaid, to: Christopher J. Sullivan, Esq. and Jason M. Tanguay, Esq., Rath, Young & Pignatelli, P.C., One Capital Plaza, P.O. Box 1500, Concord, NH 03302, counsel for the Taxpayer; James W. Kennedy, Esq., Deputy City Solicitor, 41 Green Street, Concord, NH 03301, counsel for the City; and Chairman, Board of Assessors, City of Concord, 41 Green Street, Concord, NH 03301.

Dated: 10/12/11

Anne M. Stelmach, Clerk