

Frederick and Maureen Taubert

v.

Town of Meredith

Docket No.: 23065-06PT

ORDER

The “Taxpayers” in this appeal, Frederick and Maureen Taubert, have filed a “Rehearing Motion” (“Motion”) questioning the board’s May 26, 2009 Consolidated Decision entered with respect to their appeal and five other appeals raising similar issues pertaining to the assessment of boat slips of condominium unit owners at the Grouse Point Yacht Club. The Taxpayers did not attend the hearing and their arguments were presented by another individual, Bruce Hanson, president of this yacht club.

The Motion is denied as it presents no sufficient showing that “the board overlooked or misapprehended the facts or the law...” in the Consolidated Decision. RSA 541:3; Tax 201.37(e). The Motion is largely a restatement of the Taxpayers’ arguments previously raised at hearing which the Consolidated Decision sufficiently addressed, including the issue of the value of each Taxpayers’ entire estate including their residential property (Consolidated Decision at pp. 9 – 10). See Appeal of Nashua, 138 N.H. 261, 263-64 (1994). Therefore, no rehearing or reconsideration is warranted.

Generally, if the board denies the rehearing motion, an appeal to the supreme court must be filed within thirty (30) days of the Clerk’s date shown below. RSA 541:6.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Chairman

Albert F. Shamash, Esq., Member

Certification

I hereby certify a copy of the foregoing Order has this date been mailed, postage prepaid, to: Frederick and Maureen Taubert, 29 South Watch Road, Meredith, NH 03253, Taxpayers; Bruce Hanson, 3 Eagle Point Lane, Meredith, NH 03253, representative for the Taxpayers; and Chairman, Board of Selectmen, Town of Meredith, 41 Main Street, Meredith, NH 03253.

Date: July 2, 2009

Melanie J. Ekstrom, Deputy Clerk