

**Michael W. and Jennifer Desmarais**

**v.**

**Town of Hampton Falls**

**Docket No. 23547-07PT**

**DECISION**

After being informed by the municipality that no Inventory of Taxable Property had been filed for 2007, the board notified the Taxpayers of such and provided an opportunity for the Taxpayers to submit evidence to the contrary. Having received no response from the Taxpayers, the appeal is dismissed due to failing to comply with the requirements of RSA ch. 74.

A motion for reconsideration of this decision must be filed within thirty (30) days of the clerk's date below, not the date this decision is received. RSA 541:3; Tax 201.37. The reconsideration motion must state with specificity all of the reasons supporting the request. RSA 541:4; Tax 201.37(b). A reconsideration motion is granted only if the moving party establishes the Board's order was erroneous in fact or law. Filing a reconsideration motion is a prerequisite for appealing to the supreme court, and the grounds for appeal will be limited to those stated in the reconsideration motion. RSA 541:6.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Paul B. Franklin, Chairman

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Michele E. LeBrun, Member

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Douglas S. Ricard, Member

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Albert F. Shamash, Esq., Member

**CERTIFICATION**

I hereby certify a copy of the foregoing Decision has this date been mailed this date, postage prepaid, to: Robert Lisk, Commercial Property Tax Management, 10 Commerce Park North - Suite 13B, Bedford, NH 03110-6959, representative for the Taxpayers; and Chairman, Board of Selectmen, Town of Hampton Falls, 1 Drinkwater Road, Hampton Falls, NH 03844.

Date: January 14, 2009

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Anne M. Stelmach, Clerk