

**M&P Partners II LLC**

**v.**

**City of Concord**

**Docket No.: 23678-07PT**

**DECISION**

After reviewing the information provided by the “City” to the board’s checklist and receiving a response from the “Taxpayer” to the board’s January 15, 2009 request for clarification of ownership, the board hereby dismisses the appeal for the following reasons.

On March 3, 2008, James Doherty (“Doherty”) of Thomson Property Tax Services, tax representative for the Taxpayer, filed two abatement applications with the City: (a) one in the name of M & P Partners LP (“M & P”) c/o REIT Management & Research, LLC for Map 45-6-25 (One Eagle Square), and; (b) one in the name of M&P Partners II LLC (“M & P II”) c/o REIT Management & Research, LLC for Map 45-1-5-B (17 School Street), Map 45-1-12 (57-81 Main Street) and Map 35-3-7 (8 Depot Street).

Doherty filed one appeal with the board on September 2, 2008 in the name of M & P II for Map 45-1-5-B (17 School Street), Map 45-1-12 (57-81 Main Street) and Map 35-3-7 (8 Depot Street). No appeal to the board was filed in the name of M & P for Map 45-6-25 (One Eagle Square).

The three lots appealed in the name of M & P II, however, were not owned by M & P II as of April 1, 2007. Two deeds recorded at Merrimack County Registry of Deeds on

July 2, 2003 at Book 2527, Pages 900-903 and 908, transferred title of the three lots to “Capitol Plaza, LLC.” The Taxpayer has failed to provide any subsequent transfer or assignment of the three lots to M & P II. Consequently, the board finds M & P II was not a “person aggrieved” with the 2007 taxes assessed by the City to Capitol Plaza, LLC and thus did not have standing to file the abatement request with the City nor file the appeal with the board. RSA 76:16 and RSA 76:16-a.<sup>1</sup> The appeals are therefore dismissed.

A motion for rehearing, reconsideration or clarification (collectively “rehearing motion”) 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(a). The rehearing motion must state with specificity all of the reasons supporting the request. RSA 541:4; Tax 201.37(b). A rehearing motion is granted only if the moving party establishes: 1) the decision needs clarification; or 2) based on the evidence and arguments submitted to the board, the board’s decision was erroneous in fact or in law. Thus, new evidence and new arguments are only allowed in very limited circumstances as stated in board rule Tax 201.37(f). Filing a rehearing motion is a prerequisite for appealing to the supreme court, and the grounds on appeal are limited to those stated in the rehearing motion. RSA 541:6. Generally, if the board denies the rehearing motion, an appeal to the supreme court must be filed within thirty (30) days of the date on the board’s denial.

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<sup>1</sup> Curiously, Doherty’s tax representative company had filed the 2004 and 2005 appeals (BTLA Docket Nos. 21242-04PT & 22333-05PT) correctly in the name of Capitol Plaza, LLC.

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

**Certification**

I hereby certify a copy of the foregoing Decision has this date been mailed, postage prepaid, to: James F. Doherty, Thomson Reuters, 22 Thomson Place, MS-11F1, Boston, MA 02210, representative for the Taxpayer; and Chairman, Board of Assessors, City of Concord, 41 Green Street, Concord, NH 03301.

Date: March 12, 2009

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Anne M. Stelmach, Clerk