

Scott N. Perdue

v.

City of Manchester

Docket No.: 23727-07PT

DECISION

After review of the documents contained in the file and the deed recently submitted by the “Taxpayer”, the board finds as follows:

- 1) the abatement application filed with the “City” on March 3, 2008 was in the name of “Scott N. Perdue”;
- 2) the appeal form filed with the board on August 28, 2008 was in the name of “Scott N. Perdue”; and
- 3) the deed for Map 60/Lot 28 provided by the Taxpayer indicated it transferred from Scott N. Perdue to Perdue Properties, Inc. on March 6, 2007.

Consequently, the board hereby dismisses the appeal as Scott N. Perdue was not a “person aggrieved” on April 1, 2007 pursuant to RSA 76:16 and RSA 76:16-a and did not have standing.

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.

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 a copy of the foregoing Decision has this date been mailed, postage prepaid, to: Robert Lisk, Commercial Property Tax Management, 10 Commerce Park North – Suite 13B, Bedford, NH 03110-6959, representative for the Taxpayer; and Chairman, Board of Assessors, City of Manchester, One City Hall Plaza – West Wing, Manchester, NH 03101.

Date: March 9, 2009

Anne M. Stelmach, Clerk