

Wal-Mart Real Estate Business Trust v. Town of Derry
Docket Nos.: 23931-07PT; 24271-08PT

Wal-Mart Realty Company v. Town of Derry
Docket No.: 25161-09PT

ORDER

The board scheduled a consolidated hearing in the above appeals for Monday, September 13, 2010. On the preceding Friday afternoon, September 10th, the board's Clerk discovered, and immediately notified the parties of, certain discrepancies pertaining to the taxpayer entities who filed each tax abatement application and appeal and who issued the authorization allowing Commercial Property Tax Management, LLC ("CPTM") to represent the taxpayer. At the September 13, 2010 hearing, both parties requested additional time to investigate, brief the facts and submit legal memoranda pertaining to the threshold jurisdictional issues raised as to whether each appeal can proceed to a hearing on the merits. The Town's representative (assessor Wil Corcoran) further indicated its intention to consult with its attorney.

With agreement of the parties, the board set December 1, 2010 as the deadline for the submission of additional facts, including documents and affidavits, if necessary, and the legal memoranda supporting their respective positions. After the board reviews the parties' submissions, the board will either issue an order or schedule a limited hearing to

Wal-Mart Real Estate Business Trust v. Town of Derry

Docket Nos.: 23931-07PT; 24271-08PT

Wal-Mart Realty Company v. Town of Derry

Docket No.: 25161-09PT

Page 2 of 2

resolve these issues. Any rescheduling of the hearing on the merits, if needed, will occur after that time.

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 Order has this date been mailed, postage prepaid, to: Margaret H. Nelson, Esq., Sulloway & Hollis, P.L.L.C., PO Box 1256, Concord, NH 03302, counsel for the Taxpayer; Town of Derry, Assessors Office, 14 Manning Street, Derry, NH 03038, Municipality; and Wil Corcoran, Corcoran Consulting Associates, Inc., Bayside Village, P.O. Box 1175, Wolfeboro Falls, NH 03896, Contracted Assessing Firm.

Date: September 15, 2010

Anne M. Stelmach, Clerk