

Mark and Linda Stevens

v.

Town of Lee

Docket No. 23993-08PT

DECISION

After review of the “Taxpayers” June 29, 2009 letter, the Town’s June 15, 2009 “checklist” and notwithstanding the Taxpayers’ confusion arising from the February 3, 2009 hearing in the Taxpayers’ 2006 and 2007 appeals, the board finds the Taxpayers did not timely file an abatement request for the 2008 tax year with the Town. Appeal of Carreau, 157 N.H. 122, 123-24 (2008) (Even if a party can make a showing of “good cause” for the late filing, statutory authority does not exist for a waiver of statutory deadlines). Consequently, the 2008 appeal is dismissed.

However, the accompanying decision for tax years 2006 and 2007 (Docket Nos.: 22908-06PT and 23478-07PT) grants an abatement for both years which may be applicable to 2008 if the Town has not reappraised the property pursuant to RSA 75:8 or performed a general reassessment. See RSA 76:17-c.

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 decision 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

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 this date, postage prepaid, to: Mark and Linda Stevens, 31 Captain Parker Drive, Lee, NH 03861, Taxpayers; and Chairman, Board of Selectmen, Town of Lee, 7 Mast Road, Lee, NH 03824.

Date: August 8, 2009

Melanie J. Ekstrom, Deputy Clerk