

Nike USA, Inc.

v.

Town of Greenland

Docket No. 24195-08PT

DECISION

The “Taxpayer” failed to comply with the requirements of RSA 74:7 or RSA 74:8 relating to the timely filing of an inventory of taxable property. The appeal is hereby dismissed.

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

Paul B. Franklin, Chairman

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: William J. Carroll, International Appraisal Company, 110 Pleasant Avenue, Upper Saddle River, NJ 07458, representative for the Taxpayer; Chairman, Board of Selectmen, Town of Greenland, PO Box 100, Greenland, NH 03840; and Property Appraisal Specialists, Inc., 63 Hill Street, Newburyport, MA 01950, representative for the Town.

Date: October 30, 2009

Anne M. Stelmach, Clerk