

Portland Pipe Line Corporation

v.

Town of Gorham

Docket Nos.: 24198-08PT/25123-09PT/25539-10PT

ORDER

The board has reviewed the “Town’s” August 20, 2013 Motion for Rehearing and Reconsideration (“Motion”) of the July 22, 2013 Decision and the “Taxpayer’s” August 23, 2013 “Objection” to the Motion. The suspension Order entered on August 23, 2013 is hereby dissolved. Based on the standards governing rehearing and reconsideration motions in RSA 541:3 and Tax 201.37 and for the reasons detailed in the Objection, the board denies the Motion.

In brief, rehearing and reconsideration motions cannot be granted simply because a party disagrees with the board’s findings and conclusions or, as in this instance, objects at length to the fact the board did not adopt the viewpoints and opinions of the Town’s expert witness. While the Town mentions no less than eight areas of disagreement with the Decision (designated as sections “A” through “H” in the Motion¹), the Town fails to satisfy the “good reason” requirement for granting such motions (see RSA 541:3; cf. Objection, p. 8). No useful purpose would be served by repeating here the board’s findings in the Decision with respect to the

¹ Page 14 of the Motion references disagreements with respect to the board’s rulings on the parties’ requests for findings of fact and rulings of law, but relies on the same arguments presented in the rest of the Motion without additional support or discussion.

contested issues presented at the hearing (and in the parties' pretrial motions) or its agreement with the specific responses contained in the Objection to each of the issues the Town seeks to re-argue.²

Pursuant to RSA 541:6, any appeal of the Decision must be filed in the supreme court within thirty (30) days of the date on this Order with a copy provided to the board in accordance with Supreme Court Rule 10(7).

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Michele E. LeBrun, Chair

Albert F. Shamash, Member

Theresa M. Walker, Member

CERTIFICATION

I hereby certify a copy of the foregoing Order has been mailed this date, postage prepaid, to: Jonathan A. Block, Esq. and Jeffrey M. White, Esq., Pierce Atwood LLP, Merrill's Wharf, 254 Commercial Street, Portland, ME 04101, counsel for the Taxpayer; Chairman, Board of Selectmen, Town of Gorham, 20 Park Street, Gorham, NH 03581; Robert Upton, II, Esq., Upton & Hatfield, LLP, 23 Seavey Street, P.O. Box 2242, North Conway, NH 03860, counsel for the Town; and George E. Sansoucy, PE, LLC, 89 Reed Road, Lancaster, NH 03584, Contracted Assessing Firm.

Dated: 8/30/13

Anne M. Stelmach, Clerk

² For example, the board agrees with the reasons stated in the Objection (p. 6) as to why no operative significance can be placed on the fact that in 1981 (more than three decades ago) the Legislature may have found it "inexpedient to legislate" a "statewide" system for appraising utility property. (Cf. Motion, p. 9, citing "NHHR Journal 270, 1981.") The Town presented the same argument at the hearing.