

Portland Pipe Line Corporation

v.

Town of Gorham

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

ORDER

The board has reviewed two recent pleadings filed by the “Town.” On November 19, 2012, the Town filed a Motion in Limine (“Motion”), asking the board to “exclude from evidence and consideration” two appraisals prepared for the Taxpayer by John H. Davis, III (as of April 1, 2009 and April 1, 2010 – the “Davis Appraisals”) and two “appraisal reports” prepared by the department of revenue administration (“for 2009 and 2010” – the “DRA Appraisals”). The next day (on November 20, 2012), the Town filed a letter notifying the board that it was withdrawing the Motion as to the Davis Appraisals, but not as to the DRA Appraisals.¹

In a November 20, 2012 letter, the Taxpayer responded to the Motion and then filed an “Objection and Memorandum” on November 21, 2012. These pleadings explain why the DRA Appraisals were not previously filed with the board and requests denial of the Motion.

¹ In that letter, the Town’s attorney states: “After further review of Tax 201.03[,] I am satisfied that [the “Davis Appraisals”] were timely filed.”

Upon review of the Motion, the board finds it should be denied for the reasons stated in the Response. The hearing on the merits of these three appeals is scheduled to begin on Tuesday, December 11, 2012 at 9:00 a.m.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Michele E. LeBrun, Chair

Albert F. Shamash, Esq., Member

Theresa M. Walker, Member

Certification

I hereby certify a copy of the foregoing Order has this date been mailed, 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; Robert Upton, II, Esq., Upton & Hatfield, LLP, P.O. Box 2242, North Conway, NH 03860-2242, Counsel for the Town; Chairman, Board of Selectmen, Town of Gorham, 20 Park Street, Gorham, NH 03581; and George E. Sansoucy, George E. Sansoucy, PE, LLC, 89 Reed Road, Lancaster, NH 03584, Contracted Assessing Firm.

Dated: 11/29/12

Anne M. Stelmach, Clerk