

Julian and Marisa Devlin

v.

Town of Hanover

Docket No.: 24206-08CU

DECISION

The board has reviewed the detailed explanation in the October 4, 2009 letter submitted by the “Taxpayers” in response to the Clerk’s October 1, 2009 letter. Any claim of accident, mistake or misfortune occurred after the April 15 deadline and, thus, the extension granted by statute is not applicable (RSA 79-A:5, II). Consequently, the appeal is 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

Michele E. LeBrun, 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: Julian and Marisa Devlin, 120 Three Mile Road, Hanover, NH 03755, Taxpayers; and Chairman, Board of Selectmen, Town of Hanover, PO Box 483, Hanover, NH 03755.

Date: October 30, 2009

Anne M. Stelmach, Clerk