

NH Electric Coop., Inc.

v.

Town of Deerfield

Docket Nos. 24270-08PT/24857-09PT

DECISION

Having failed to comply with the Board of Tax and Land Appeals' ("board") October 21, 2010 default order (copy attached), requiring the "Taxpayer" to cure the default, the board enters the following decision:

Taxpayer finally defaulted for failure to comply with board's October 21, 2010 Order. Therefore the appeals are dismissed. Tax 201.05 and Tax 201.06.

Any party seeking a rehearing, reconsideration or clarification of this Decision must file a motion (collectively "rehearing motion") within thirty (30) days of the clerk's date below, not the date this decision is received. RSA 541:3; Tax 201.37. The rehearing motion must state with specificity all of the reasons supporting the request. RSA 541:4; Tax 201.37(b). A rehearing motion is granted only if the moving party establishes: 1) the decision needs clarification; or 2) based on the evidence and arguments submitted to the board, the board's decision was erroneous in fact or in law. Thus, new evidence and new arguments are only allowed in very limited circumstances as stated in board rule Tax 201.37(g). Filing a rehearing motion is a prerequisite for appealing to the supreme court, and the grounds on appeal are limited to those stated in the

rehearing motion. RSA 541:6. Generally, if the board denies the rehearing motion, an appeal to the supreme court must be filed within thirty (30) days of the date on the board's denial with a copy provided to the board in accordance with Supreme Court Rule 10(7).

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 certify that copies of the within Decision have this date been mailed, postage prepaid, to: Jude Flynn, Commercial Property Tax Management, 10 Commerce Park North - Suite 13B, Bedford, NH 03110-6959, representative for the Taxpayer; Chairman, Board of Selectmen, Town of Deerfield, PO Box 159, Deerfield, NH 03037; Robert Upton, II, Esq., Upton & Hatfield LLP, PO Box 2242, 23 Seavey Street, North Conway, NH 03860, counsel for the Town; and George E. Sansoucy, PE, LLC, 89 Reed Road, Lancaster, NH 03584, Contracted Assessing Firm.

Date: December 8, 2010

Anne M. Stelmach, Clerk