

Richard J. Dwinell

v.

Town of Fitzwilliam

Docket No.: 24515-08PT

DECISION

The board has reviewed the “Town’s” March 15, 2010 Motion to Dismiss (“Motion”), which is granted.

Based on the timeline cited by the Town in its Motion and the unresponsiveness by the Taxpayer, the board concludes the Taxpayer has been “unresponsive” to the Town’s request for inspection. See Appeal of Walsh, 156 N.H. 347 (2007). Consequently, the board concludes the Taxpayer has lost its right to appeal its assessment pursuant to RSA 74:17, II. In addition, the Taxpayer did not respond to the board’s November 20, 2009 Report of Settlement Meeting & Order.

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. 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

Albert F. Shamash, Esq., Member

CERTIFICATION

I hereby certify a copy of the foregoing Decision has been mailed this date, postage prepaid, to: Richard J. Dwinell, PO Box 486, Fitzwilliam, NH 03447, Taxpayer; Chairman, Board of Selectmen, Town of Fitzwilliam, PO Box 725, Fitzwilliam, NH 03447; and Avitar Associates of New England, Inc., 150 Suncook Valley Highway, Chichester, NH 03258, Contracted Assessing Firm.

Dated: April 5, 2010

Anne M. Stelmach, Clerk