

Healthsource Properties, Inc.

v.

Town of Hooksett

Docket No. 24564-08PT

DECISION

The board has reviewed the “Taxpayer’s” December 14, 2009 submission. While RSA 74:8 allows an extension until May 31 for filing an inventory that is late due to accident, mistake or misfortune, the inventory in this appeal was filed after that date, on June 25, 2008, and the law does not provide a further extension. Therefore, the appeal is hereby dismissed pursuant to RSA 74:7-a.

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

Douglas S. Ricard, Member

CERTIFICATION

I hereby certify a copy of the foregoing Decision has this date been mailed this date, postage prepaid, to: Jude Flynn, Commercial Property Tax Management, 10 Commerce Park North - Suite 13B, Bedford, NH 03110-6959, representative for the Taxpayer; Chairman, Town Council, Town of Hooksett, 16 Main Street, Hooksett, NH 03106; and Granite Hill Municipal Services, PO Box 1484, Concord, NH 03302, Contracted Assessing Firm.

Date: December 24, 2009

Anne M. Stelmach, Clerk