William J. Murphy

v.

City of Concord

Docket No. 24899-09PT

DECISION

A noticed hearing on this case was scheduled for January 26, 2012. On June 20, 2012, the "Taxpayer" filed a "Motion for Continuance" which was granted by the board on July 2, 2012 rescheduling the hearing for November 1, 2012.

The Taxpayer did not attend the rescheduled November 1, 2012 hearing. Therefore, according to Tax 202.06, the appeal is marked: "Taxpayer finally defaulted, no further action."

Pursuant to Tax 202.06(i), the Municipality may request costs for hearing attendance and travel within ten (10) days of the date of this decision. Such request shall include an itemization of the costs. Tax 201.39.

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 decision 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

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Michele E. LeBrun, Chair

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Theresa M. Walker, Member

CERTIFICATION

I hereby certify that copies of the foregoing Decision have been mailed this date, postage prepaid, to: William J. Murphy, 10 Thackeray Road, Concord, NH 03301, Taxpayer; Chairman, Board of Assessors, 41 Green Street, Concord, NH 03301; and Danielle L. Pacik, Esq., City of Concord, 41 Green Street, Concord, NH 03301, Municipality Representative;

Date: 11/7/12

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Anne M. Stelmach, Clerk