

**Rosemary Kennett**

**v.**

**City of Nashua**

**Docket No.: 24993-09PT**

**DECISION**

The board has reviewed the “City’s” November 3, 2010 Motion to Dismiss (“Motion”). The “Taxpayer” submitted no response to this Motion. The board has, however, reviewed the numerous documents and photographs she submitted with her appeal document filed on August 26, 2010. The board finds these submissions present no legal basis for the appeal to continue. In effect, the Taxpayer is seeking a remedy which is not authorized by the tax abatement statutes and the appeal is therefore dismissed.

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

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Paul B. Franklin, Chairman

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Michele E. LeBrun, Member

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Douglas S. Ricard, Member

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Albert F. Shamash, Esq., Member

**Certification**

I hereby certify a copy of the foregoing Decision has this date been mailed, postage prepaid, to: Rosemary Kennett, 453 Main Street, Nashua, NH 03060, Taxpayer; and Chairman, Board of Assessors, City of Nashua, PO Box 2019, Nashua, NH 03061.

Date: November 23, 2010

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Anne M. Stelmach, Clerk

**Rosemary Kennett**

**v.**

**City of Nashua**

**Docket No.: 24993-09PT**

**ORDER**

The “Taxpayer” filed a November 27, 2010 letter which the board is treating as a request for rehearing (“Request”) of the board’s November 23, 2010 “Decision.” The Request is denied.

The Taxpayer did not demonstrate the board erred in its Decision and, thus, the Request failed to show any “good reason” to grant a rehearing. See RSA 541:3.

Pursuant to RSA 541:6, any appeal of this Order by the Taxpayer to the supreme court must be filed within thirty (30) days of the date on this Order 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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Paul B. Franklin, Chairman

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Michele E. LeBrun, Member

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Douglas S. Ricard, Member

**CERTIFICATION**

I hereby certify a copy of the foregoing Order has this date been mailed, postage prepaid, to: Rosemary Kennett, 453 Main Street, Nashua, NH 03060, Taxpayer; and Chairman, Board of Assessors, City of Nashua, PO Box 2019, Nashua, NH 03061.

Date: January 5, 2010

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Anne M. Stelmach, Clerk