

SAS Realty Ltd. Partnership

v.

Town of Plymouth

Docket No. 25012-09PT

DECISION

The “Taxpayer” failed to comply with the requirements of RSA 74:7 or RSA 74:8 relating to the timely filing of an inventory of taxable property and, further, its representative did not provide a satisfactory response to the board’s October 22, 2010 letter (asking the Taxpayer to “provide sufficient evidence that you were prevented from filing by April 15 due to accident, mistake, or misfortune”). The appeal is hereby 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

Paul B. Franklin, Chairman

Michele E. LeBrun, Member

Douglas S. Ricard, Member

Albert F. Shamash, Esq., Member

CERTIFICATION

I hereby certify a copy of the foregoing Decision has this date been mailed this date, postage prepaid, to: CPTM Consulting Group, LLC, Patrick Bigg, President, 10 Commerce Park North - Suite 13B, Bedford, NH 03110, representative for the Taxpayer; Chairman, Board of Selectmen, Town of Plymouth, 6 Post Office Square, Plymouth, NH 03264; and Cross Country Appraisal Group, LLC, 210 North State Street, Concord, NH 03301, Contracted Assessing Firm.

Date: December 8, 2010

Anne M. Stelmach, Clerk