

**Mountain Parks International**

**v.**

**Town of Alstead**

**Docket No. 25418-10CU**

**DECISION**

The board has considered the “Taxpayer’s” request for additional time to respond to the board’s November 12, 2010 letter. The board denies this request.

In that letter, the board asked Ms. Mary Beckwith (the individual who signed the RSA 76:16-a appeal) to “provide proof of your authority to represent Mountain Parks International.” This request is straightforward and does not warrant a “more specific explanation” or further time as her November 19, 2010 letter (filed with the board) requests. Further, the Town’s October 28, 2010 letter indicates the Town has sought similar documentation for several years and has not received it so as to permit review of the RSA ch 79-A current use application for property titled to Mountain Parks International. Because of the lack of proof of Ms. Beckwith’s authority to act on behalf of Mountain Parks International, 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

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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 been mailed this date, postage prepaid, to: Mountain Parks International, c/o Mary Beckwith, PO Box 72, Gilsum, NH 03448, Taxpayer; Chairman, Board of Selectmen, P.O. Box 60, Alstead, NH 03602; and Cross Country Appraisal Group, LLC, 210 North State Street, Concord, NH 03301, Contracted Assessing Firm.

Dated: December 8, 2010

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Anne M. Stelmach, Clerk

**Mountain Parks International, Inc.**

**v.**

**Town of Alstead**

**Docket No.: 25418-10CU**

**ORDER**

This “Order” addresses the “Taxpayer’s” January 7, 2011 “Rehearing Motion” of the board’s December 8, 2010 Decision dismissing the appeal due to “the lack of proof of Ms. Beckwith’s authority to act on behalf of Mountain Parks International...” The “Town” filed a January 18, 2011 “Response” to the Rehearing Motion.

After a review of the Rehearing Motion and the Response, including a copy of a “Certificate of Authority” contained on the backside of the Rehearing Motion, the board finds no evidence was submitted by the Taxpayer that the board erred in its Decision and thus the Rehearing Motion is denied. “Rehearing motions shall only be granted for ‘good reason,’ pursuant to RSA 541:3, and a showing shall be required that the board overlooked or misapprehended the facts or the law and such error affected the board’s decision.” Tax 201.37(e). The purported “Certificate of Authority,” besides containing an illegible signature by the “Secretary” (who is not identified), contains no witness to the signature, notarization or other indication that it is a legal act of a duly registered corporation either within the State of New

Mountain Parks International v. Town of Alstead

Docket No.: 25418-10CU

Page 4 of 4

Hampshire or elsewhere and, as submitted, does not provide valid authorization for Ms.

Beckwith to act on behalf of Mountain Parks International, Inc.

Pursuant to RSA 541:6, any appeal must be filed with the supreme court 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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Douglas S. Ricard, Member

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Albert F. Shamash, Esq., Member

**CERTIFICATE**

I hereby certify a copy of the foregoing Decision has been mailed this date, postage prepaid, to: Mountain Parks International, c/o Mary Beckwith, P.O. Box 72, Gilsum, NH 03448, Taxpayer; Chairman, Board of Selectmen, P.O. Box 60, Alstead, NH 03602; and Cross Country Appraisal Group, LLC, 210 North State Street, Concord, NH 03301, Contracted Assessing Firm.

Dated: January 27, 2011

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Anne M. Stelmach, Clerk