

**Paul Hagenow**

**v.**

**Town of Warner**

**Docket No. 26017-10PT**

**DECISION**

On September 28, 2011 the board issued an order placing the “Taxpayer” in default for not submitting the \$65.00 filing fee with his appeal. The Taxpayer failed to respond to the September 28, 2011 order. Consequently, 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,

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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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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: Paul Hagenow, 111 Parade Ground Cemetery Road, Warner, NH 03278, Taxpayer; and Chairman, Board of Selectmen, Town of Warner, PO Box 265, Warner, NH 03278.

Dated: October 20, 2011

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Anne M. Stelmach, Clerk