

MTS Development Corp.

v.

City of Lebanon

Docket No.: 26031-10PT

ORDER

The board is in receipt of two motions filed simultaneously by the “Taxpayer” on October 12, 2013: a motion for additional time to submit transcript and related arguments (the “Motion for Additional Time”) and a separate motion to reconsider and motion for rehearing (the “Motion for Rehearing”).

The Taxpayer requests “an additional two weeks to obtain the full transcript of the hearing in this case and to submit additional arguments relating to the transcript.” The Taxpayer contends a complete transcript of the August 21, 2013 hearing on the merits is necessary to “understand exactly what was said.” (See Motion for Additional Time, p. 1.) The board finds obtaining a transcript of the August 21, 2013 hearing on the merits is not a prerequisite to filing a motion for reconsideration or rehearing. Further, the absence of a complete transcript did not preclude the Taxpayer from filing a lengthy and detailed Motion for Rehearing.

For all of these reasons, the board denies the Motion for Additional Time.
Additionally, in accordance with RSA 541:5 and Tax 201.37(d), the board issues a
suspension Order until it rules on the Motion for Rehearing.

SO ORDERED
BOARD OF TAX AND LAND APPEALS

Michele E. LeBrun, Chair

Theresa M. Walker, Member

CERTIFICATION

I hereby certify a copy of the foregoing Order has been mailed this date, postage prepaid, to: MTS Development Corp., c/o Richard Balagur, President, 20 West Park Street, Lebanon, NH 03766, Taxpayer; Shawn M. Tanguay, Esq., Gardner, Fulton & Waugh, PLLC, 78 Bank Street, Lebanon, NH 03766, counsel for the City; and Chairman, Board of Assessors, City of Lebanon, 51 North Park Street, Lebanon, NH 03766.

Dated: 10/21/13

Anne M. Stelmach, Clerk