

**Marijane H. Kennedy**

**v.**

**City of Nashua**

**Docket No.: 25751-11EX**

**ORDER**

The board has reviewed the February 22, 2012 reconsideration motion (“Motion”) filed by the “City” and the March 6, 2012 “Objection” filed by the “Taxpayer.” The suspension order issued on February 27, 2012 is hereby dissolved and the Motion is denied. The board<sup>1</sup> finds the City’s arguments do not have merit under the standards established in RSA 541:3 and Tax 201.37. The Motion is denied on this ground and for all of the additional reasons stated in the Objection.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Albert F. Shamash, Esq., Member

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Theresa M. Walker, Member

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<sup>1</sup> One board member who was on the panel who heard this appeal retired subsequent to the hearing. Theresa M. Walker was then appointed as a board member and has reviewed the record and participated in deliberating and deciding this Motion.

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**Certification**

I hereby certify a copy of the foregoing Order has this date been mailed, postage prepaid, to: Marijane H. Kennedy, 27 Ledgewood Hills Drive, Nashua, NH 03062, Taxpayer; Stephen M. Bennett, Esq., City of Nashua, P.O. Box 2019, Nashua, NH 03061-2019, counsel for the City; and City of Nashua, Chairman, Board of Assessors, P.O. Box 2019, Nashua, NH 03061.

Date: 3/13/12

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Anne M. Stelmach, Clerk