

Joseph S. Haas

v.

Town of Boscawen

Docket No.: 26508-11PT

DECISION

The board has reviewed the “Town’s” October 26, 2012 “Motion to Dismiss (“Motion”) and the “Taxpayer’s” November 2, 2012 “Objection”. The Motion is granted and the appeal is dismissed for the reasons stated in the Motion and in the board’s prior decision in Haas v. Boscawen, Docket No.: 24496-08PT (July 6, 2010).

A motion for rehearing, reconsideration or clarification (collectively “rehearing motion”) of this decision must be filed within thirty (30) days of the clerk’s date below, not the date this decision is received. RSA 541:3; TAX 201.37(a). 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(f). 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.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Michele E. LeBrun, Chair

Albert F. Shamash, Esq., Member

Theresa M. Walker, Member

Certification

I hereby certify a copy of the foregoing Decision has this date been mailed, postage prepaid, to: Joseph S. Haas, PO Box 3842, Concord, NH 03302, Taxpayer; and Chairman, Board of Selectmen, Town of Boscawen, 116 North Main Street, Boscawen, NH 03303; and Avitar Associates of New England, Inc., 150 Suncook Valley Highway, Chichester, NH 03258, Contracted Assessing Firm.

Date: 11/13/12

Anne M. Stelmach, Clerk