

**Joseph S. Haas**

**v.**

**Town of Gilmanton**

**Docket No.: 26509-11PT**

**DECISION**

The board has reviewed the “Town’s” October 24, 2012 “Motion to Invoke Specificity and Limit Review to the Grounds Stated in Appeal Application to the Board of Tax and Land Appeals and Motion to Dismiss (“Motion”) and the “Taxpayer’s” October 26, 2012 and November 2, 2012 “Objection” and “Supplement.”

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

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Michele E. LeBrun, Chair

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Albert F. Shamash, Esq., Member

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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 Town of Gilmanton, Chairman, Board of Selectmen, PO Box 550, Gilmanton, NH 03237.

Date: 11/13/12

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Anne M. Stelmach, Clerk