

5 Tallwood Drive Realty, LLC

v.

Department of Revenue Administration

Docket No.: 26097-12BP

DECISION

This “Decision” responds to the Department of Revenue Administration’s March 23, 2012 Motion for Summary Judgment (“Motion”). The board notes no objection was filed by the “Taxpayer.” After review, the board grants the Motion for the reasons stated therein. The appeal is therefore 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 Order 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,

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

Michele E. LeBrun, Chair

Albert F. Shamash, Esq., Member

CERTIFICATION

I hereby certify copies of the above Decision have been mailed this date, postage prepaid to: 5 Tallwood Drive Realty, LLC, c/o Robert C. Washburn, CPA, 36 Warren Street, Concord, NH 03301, Taxpayer; and Kathryn E. Skouteris, Esq., Department of Revenue Administration, 109 Pleasant Street, Concord, NH 03301.

Dated: April 27, 2012

Melanie J. Ekstrom, Deputy Clerk