

People's United Methodist Church

v.

Town of Fremont

Docket No.: 26629-12EX

DECISION

In response to the "Town's" January 31, 2013 letter which the board will treat as a motion to dismiss ("Motion"), the board rules as follows:

Motion granted for the reasons stated in the Town's January 31, 2013 Motion. Therefore, this appeal has been marked closed.

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 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 541:3 and 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

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Anne M. Stelmach, Clerk

CERTIFICATION

I hereby certify copies of the foregoing Decision have been mailed this date, postage prepaid, to: Jerry Zimmel, P.O. Box 1138, Raymond, NH 03077, Taxpayer's Representative; Chairman, Board of Selectmen, P.O. Box 120, Fremont, NH 03044; and Municipal Resources, Inc., 295 N. Main Street, Salem, NH 03079.

Dated: 2/15/13

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Anne M. Stelmach, Clerk