

**Spruce Woodlands of Newfound Lake Inc.**

**v.**

**Town of Bristol**

**Docket No. 26671-12PT**

**DECISION**

After review of the June 3, 2013 checklist and supplemental documents filed by the “Town” and Mr. Michael Bannan’s June 11, 2013 response as representative for Spruce Woodlands Association of Newfound Lake, Inc. (“Association”), the board dismisses this appeal.

This appeal was filed on behalf of the Association for one lot (Map 104, Lot 130). The Town, however, did not make any assessment on this lot and the board finds the Association is not aggrieved for tax year 2012. Further, according to the Town, the Association did not file any abatement request by March 1, 2013 as required by RSA 76:16. Instead, only Mr. Bannan filed an abatement application on his own property (Map 104, Lot 152). Mr. Bannan can file an appeal on Lot 152 by the statutory filing deadline should he wish to do so. (See RSA 76:16-a and RSA 76:17.)

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. 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

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Michele E. LeBrun, Chair

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Albert F. Shamash, Esq., Member

**CERTIFICATION**

I hereby certify a copy of the foregoing Decision has this date been mailed this date, postage prepaid, to: Michael Bannan, Jr., 42 Lakeview Avenue, Bristol, NH 03222, Taxpayer Representative; Chairman, Board of Selectmen, 230 Lake Street, Bristol, NH 03222; and Commerford Nieder Perkins, LLC, 556 Pembroke Street Suite #1, Pembroke, NH 03275, Municipality Representative.

Date: 6/21/13

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Anne M. Stelmach, Clerk