

Lowe's Home Centers, Inc.

v.

City of Concord

Docket No. 26730-12PT

DECISION

On November 4, 2013 the board issued an Order placing the "Taxpayer" in default for failure to respond to the October 11, 2013 Clerk's request for proof that it was a person aggrieved under RSA 76:16 as of the April 1, 2012 assessment date. The Taxpayer failed to respond to the Order. Consequently, the appeal is hereby 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 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

Michele E. LeBrun, Chair

Albert F. Shamash, Member

Theresa M. Walker, Member

CERTIFICATION

I hereby certify a copy of the foregoing Decision has been mailed this date, postage prepaid, to: Lowe's Home Centers, Inc., Attn: Heather A. Scheel, 1000 Lowes Blvd., Mail Code NB3TA, Mooresville, NC 28117; and Chairman, Board of Assessors, City of Concord, 41 Green Street, Concord, NH 03301.

Dated: November 21, 2013

Anne M. Stelmach, Clerk