

Rosemary Kennett

v.

City of Nashua

Docket No.: 26751-12PT

DECISION

The board has reviewed the “City’s” September 11, 2013 Motion to Dismiss (the “Motion”) and the “Taxpayer’s” September 23, 2013 reply to the Motion. The Motion is granted and the appeal is dismissed for the following reasons.

As noted in the Motion, the Taxpayer presented no legal basis for the appeal to continue and is seeking a remedy which is not authorized by the tax abatement statutes. Dismissal is the appropriate remedy. See also the board’s Decisions in prior tax year appeals filed by the same Taxpayer in BTLA Docket Nos. 24993-09PT (November 23, 2010), 25776-10PT (November 1, 2011) and 26616-11PT (November 9, 2012).

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

Michele E. LeBrun, Chair

Albert F. Shamash, Member

Theresa M. Walker, Member

CERTIFICATION

I certify that copies of the within Decision have this date been mailed, postage prepaid, to: Rosemary Kennett, 453 S. Main Street, Nashua, NH 03060, Taxpayer; and Chairman, Board of Assessors, City of Nashua, PO Box 2019, Nashua, NH 03061.

Date: 10/8/13

Anne M. Stelmach, Clerk