

AMBA Hotel, LLC

v.

Town of Lincoln

Docket No. 26955-12PT

DECISION

The board has reviewed the “Town’s” September 9, 2014 letter which states the “Taxpayer” has not complied with the board’s August 6, 2014 Order. That order placed the Taxpayer in default for failing to answer the Town’s interrogatories and gave the Taxpayer twenty (20) additional days to comply with the Town’s discovery request. Since the Taxpayer has not complied with this discovery obligation and has not filed any response to the Town’s letter requesting relief due to the Taxpayer’s non-compliance, the board enters a Final Default, pursuant to Tax 201.05, and the appeal is dismissed.

A motion for reconsideration of this order must be filed within thirty (30) days of the clerk’s date below, not the date this order is received. RSA 541:3; Tax 201.37. The reconsideration motion must state with specificity all of the reasons supporting the request. RSA 541:4; Tax 201.37(b). A reconsideration motion is granted only if the moving party establishes the Board’s order was erroneous in fact or law. Filing a reconsideration motion is a prerequisite for appealing to the supreme court and the grounds for appeal will be limited to those stated in the reconsideration 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 certify that copies of the within Decision have this date been mailed, postage prepaid, to: AMBA Hotel, LLC, 440 Bedford Street, Lexington, MA 02420; Chairman, Board of Selectmen, PO Box 25, Lincoln, NH 03251; and Commerford Nieder Perkins, LLC, 556 Pembroke Street Suite #1, Pembroke, NH 03275, Contracted Assessing Firm.

Date: 9/30/14

Anne M. Stelmach, Clerk