

**ATT Trust**

**v.**

**City of Lebanon**

**Docket No. 27123-12PT**

**DECISION**

The board is in receipt of the “City’s” November 25, 2013 letter to the board (the “Motion”) requesting dismissal of the appeal “due to lack of standing.” The “Taxpayer” did not file any objection or other response to the Motion.<sup>1</sup> See Tax 201.18(d) (prescribing such filing must be “within 10 days”).

The Motion was filed in response to a November 22, 2013 Order requesting a complete copy of the abatement application on file with the City (because only pages 1 and 2 had been submitted). In the Motion, the Town’s Chief Assessor responds to the board’s Order, stating the first two pages provided to the board (without pages 3 and 4) was a “full and complete copy” of what had been filed with the City. The first two pages of the application do not contain any Taxpayer signature, a statutory requirement noted by the Town. See RSA 76:16, III(g); and

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<sup>1</sup> On December 23, 2013, the board did receive correspondence from Joseph S. Haas mentioning this appeal, but Mr. Haas has never claimed to be an authorized representative of the Taxpayer (designated as a “Trust”). As an unauthorized submission, this document is not persuasive on the question of whether the Taxpayer’s appeal should be dismissed.

Appeal of Wilson, 161 N.H. 659, 663-64 (2011). Since the Taxpayer did not sign the abatement application, the Motion is granted and the appeal is dismissed.

Any motion for rehearing, reconsideration or clarification (collectively “rehearing motion”) of this decision must be filed 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(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 541:6. 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.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Michele E. LeBrun, Chair

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Albert F. Shamash, Member

Concurred, unavailable for signature  
Theresa M. Walker, Member

**CERTIFICATION**

I hereby certify that a copy of the foregoing Decision has this date been mailed, postage prepaid, to: ATT Trust, c/o Dr. Elaine-Alice Brown #039240-49, FCI Aliceville - PO Box 4000, Aliceville, AL 35442, Taxpayer; and City of Lebanon, Chairman, Board of Assessors, 51 North Park Street, Lebanon, NH 03766.

Date: 1/27/14

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Anne M. Stelmach, Clerk