

Dorchester Community Church

v.

Town of Dorchester

Docket No. 26855-13EX

DECISION

On December 19, 2013, the board advised the “Taxpayer” of the “Town’s” position that the Taxpayer did not file a timely exemption application for tax year 2013 and asked the Taxpayer to respond within 30 days if it disagreed with the Town’s position. The Taxpayer did not file any response with the board, except for an appearance by its attorney dated December 30, 2013.

According to the Town, the Taxpayer did not file the application required by RSA 72:23-c, I (the “A-9” form) until September 3, 2013. This statute requires the filing to be by April 15.

Consequently, the appeal is 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

CERTIFICATION

I hereby certify a copy of the foregoing Decision has this date been mailed this date, postage prepaid, to: R. Peter Decato, Esq., Decato Law Office, 84 Hanover Street, Lebanon, NH 03766, counsel for the Taxpayer; Chairman, Board of Selectmen, Town of Dorchester, 1021 NH Rt. 118, Dorchester, NH 03266; and Laura A. Spector-Morgan, Esq., Mitchell Municipal Group, P.A., 25 Beacon St. East, Laconia, NH 03246, counsel for the Town.

Date: February 11, 2014

Anne M. Stelmach, Clerk