

Ivo and Kamila Meznik

v.

Town of Hollis

Docket No.: 27565-13PT

DECISION

Upon review of the “Taxpayers” October 16, 2014 letter in response to the Clerk’s October 7, 2014 letter, as well as all other documentation in the file, including the “Town’s” September 23, 2014 dismissal request based on the July 14, 2014 Settlement Agreement and Release (the “settlement agreement”), the board finds the appeal should be dismissed.

The board has no jurisdiction to hear the appeal because the only lot appealed for tax year 2013 (Map 59, Lot 14) is bound by the terms of the settlement agreement. In that agreement, a tax abatement was granted and the Town was released and discharged “from all claims, rights, and causes of action relating to or arising out of real estate taxes assessed on the property by the Town for tax year 2013.”

Consequently, this tax year 2013 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

Theresa M. Walker, Member

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Certification

I hereby certify a copy of the foregoing Decision has this date been mailed, postage prepaid, to: Ivo and Kamila Meznik, POB 209, Hollis, NH 03049, Taxpayers; Chairman, Board of Selectmen, Town of Hollis, 7 Monument Square, Hollis, NH 03049; and Municipal Resources, Inc., 295 No. Main Street, Salem, NH 03079, Contracted Assessing Firm.

Date: November 19, 2014

Anne M. Stelmach, Clerk