

Richard and Nina Whipple

v.

City of Nashua

Docket No. 27508-14EX

DECISION

The “City” responded to the “Taxpayers” appeal for a tax year 2014 RSA 72:39-a elderly exemption by filing a Motion to Dismiss (“Motion”) on September 22, 2014. Pursuant to the board’s rules, the Taxpayers had ten (10) days to object or otherwise respond to the Motion, but did not file any response. [See Tax 201.18(d).] The Motion is granted and the appeal is dismissed for the following reasons.

The Motion, supported by credible documentation, asserts the Taxpayers had a “combined net income of \$46,427.85.” The Motion further states the Taxpayers do not qualify for the elderly exemption because the maximum income for married persons entitled to this exemption is \$46,000. This maximum was established by “Article III §295-4” of the City’s “Revised Ordinance,” which took effect on April 1, 2012. As noted in paragraph 4 of the Motion, it is well established in prior board decisions that exceeding the maximum income limitation is a proper ground for denial of the elderly exemption.

Consequently, and because the Taxpayers have not disputed the City’s assertions, the Motion is granted and 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

Theresa M. Walker, Member

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Certification

I hereby certify a copy of the foregoing Decision has been mailed this date, postage prepaid, to: Catherine A. Silva, 391 Washington Avenue, Chelsea, MA 02150, Taxpayer's Representative; and City of Nashua, Chairman, Board of Assessors, P.O. Box 2019, Nashua, NH 03061.

Dated: 10/27/14

Anne M. Stelmach, Clerk