

Claire Fawcett

v.

Town of Pelham

Docket No.: 27614-14PT

DECISION

The board has reviewed the “Town’s” December 4, 2015 Motion to Dismiss (“Motion”), the “Taxpayer’s” appeal document and other documents in this file. The Taxpayer did not respond to the Motion. The Motion is granted and the appeal is dismissed for the following reasons.

As stated in the Clerk’s June 30, 2015 letter to the Taxpayer, the board has no jurisdiction to grant any relief for prior tax years. Evidently, the Taxpayer desires abatements for “1983 to 2013,”¹ but does not dispute the abatement granted by the Town in 2014, the only year for which the board has jurisdiction, Consequently, the Motion has merit and dismissal is proper.

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).

¹ There is no evidence the Taxpayer filed the requisite abatement applications with the Town or appeal documents with the board for any of these prior years

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

Albert F. Shamash, Member

Theresa M. Walker, Member

CERTIFICATION

I hereby certify a copy of the foregoing Decision has been mailed this date, postage prepaid, to: Claire Fawcett, 2678 Bahia Road, West Palm Beach, FL 33406, Taxpayer; Chairman, Board of Selectmen, Town of Pelham, 6 Village Green, Pelham, NH 03076-3172; and Corcoran Consulting Associates, Inc., Bayside Village, PO Box 1175, Wolfeboro Falls, NH 03896, Contracted Assessing Firm.

Dated: December 24, 2015

Anne M. Stelmach, Clerk