

Cotter & Co.

v.

City of Manchester

Docket No.: 27622-14PT

DECISION

The board has reviewed the “City’s” August 30, 2015 Motion to Dismiss (the “Motion”) and the “Taxpayer’s” September 10, 2015 response to the Motion. The Motion is granted and the appeal is denied based on the undisputed facts presented and the holding in Appeal of Ned Wilson, 161 N.H. 659 (2011).

Any party seeking a rehearing, reconsideration or clarification of the 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(a). 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 541:3 and 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

CERTIFICATION

I hereby certify a copy of the foregoing Decision has been mailed this date, postage prepaid, to: Bruce J. Stavitsky, c/o Stavitsky & Associates, 350 Passaic Avenue, Fairfield, NJ 07004; and Chairman, Board of Assessors, One City Hall Plaza-West Wing, Manchester, NH 03101.

Dated: 10-8-15

Anne M. Stelmach, Clerk