

Lakeport Rentals

v.

Town of Tilton

Docket No.: 27906-14PT

DECISION

The board has reviewed the November 3, 2015 letter from the “Taxpayer’s” representative submitted in response to the Clerk’s October 21, 2015 letter and the “Town’s” letter filed on November 14, 2015 in response to the Taxpayer’s submittal.

Based upon a review of all the evidence submitted, the board finds there is sufficient and credible evidence the Town did not receive an abatement application from the Taxpayer for tax year 2014, but did receive a single abatement application for another taxpayer (MC & G, Inc.) mailed by this same representative. Without sufficient evidence of a timely filed abatement application, the board has no jurisdiction over this tax abatement appeal and therefore the appeal is dismissed. See RSA 76:16, I and Tax 203.02(a); cf. Appeal of Wilson, 161 N.H. 659 (2011).

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 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

Certification

I hereby certify a copy of the foregoing Decision has this date been mailed, postage prepaid, to: Mark Lutter, Northeast Property Tax Consultants, 14 Roy Drive, Hudson, NH 03051, representative for the Taxpayer; and Chairman, Board of Selectmen, Town of Tilton, 257 Main Street, Tilton, NH 03276.

Date: November 25, 2015

Anne M. Stelmach, Clerk