

**James and Denise Arsenault**

**v.**

**City of Nashua**

**Docket No.: 27597-15EX**

**DECISION**

On April 21, 2015, the board received the “City’s” checklist, completed in response to the filing of this appeal for an RSA 72:39-a “Elderly Exemption,” along with a Motion to Dismiss the appeal (“Motion”). The City sent copies of the checklist and the Motion, along with the transmittal letter described below, to the “Taxpayers.” The Taxpayers did not, however, file any objection or other response to the Motion within the ten (10) days prescribed in the board’s rules. [See Tax 201.18(d).]

The Motion is granted. The City’s April 21, 2015 transmittal letter (enclosing the checklist) and Motion explain the sources of the calculations of the Taxpayers’ 2014 income. These calculations show a total income that exceeds the \$46,000 maximum for married persons established in the City’s ordinance. Consequently, 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

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Albert F. Shamash, Member

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Theresa M. Walker, Member

**Certification**

I hereby certify a copy of the foregoing Decision has this date been mailed, postage prepaid, to: James and Denise Arsenault, 8 Wilder Street, Nashua, NH 03060, Taxpayers; and City of Nashua, Chairman, Board of Assessors, P.O. Box 2019, Nashua, NH 03061, Municipality.

Date: May 7, 2015

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Anne M. Stelmach, Clerk