

Glenda A. Brodeur

v.

City of Nashua

Docket No. 27667-15EX

DECISION

The Board has reviewed the “City’s” September 8, 2015 Motion to Dismiss (the “Motion”) filed “on the grounds that [the Taxpayer’s] combined net income exceeds the maximum income allowed to qualify for [the RSA 72:39-b] exemption.” The Taxpayer has not responded to the Motion.

Based on the uncontroverted facts presented by the City, the board grants the Motion and dismisses the appeal.

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(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

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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

Albert F. Shamash, Member

Theresa M. Walker, Member

CERTIFICATION

I certify that copies of the within Decision have this date been mailed, postage prepaid, to: Glenda A. Brodeur, 52 Bartemus Trail, Nashua, NH 03063, Taxpayer; and Chairman, Board of Assessors, City of Nashua, PO Box 2019, Nashua, NH 03061.

Date: 10/9/15

Anne M. Stelmach, Clerk