

Board of Taxation
No. 7795

EDDIE ROUSSEAU, JR. & a.

v.

TOWN OF ALLENSTOWN

December 16, 1977

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Cleveland, Waters & Bass, of Concord (Mr. Howard J. Zibel orally), for the plaintiff.

Richard F. Therrien, of Manchester, by brief and orally, for the defendant.

MEMORANDUM OPINION

Seven mobile home owners in Allenstown filed for an abatement of their 1976 real estate tax, were denied an abatement, appealed to the board of taxation and participated in a hearing before the board on March 9, 1977. The board issued a written decision in their favor on March 23 but the town did not appeal to this court until 45 days later. All parties agree the appeal is not timely under the clear 30-day ruling in *Demoulas v. Town of Salem*, 116 N.H. 775, 367 A.2d 588 (1976). The appeal is thus dismissed.

■ *Demoulas*, however, indicated that where, as here, a timely motion for rehearing is filed and denied, an appeal from that decision (if timely) may be had here on that narrow issue. The town on April 12 filed for a rehearing that was denied the same day and a timely appeal here ensued. The board in denying the rehearing request noted that the grounds set forth were "insufficient" and that "no notice of the motion for rehearing was given Taxpayers" who had appeared pro se. A review of the record reveals no basis

[REDACTED]

upon which to find an abuse of discretion by the board. *See Amsler v. South Hampton*, 117 N.H. 504, 374 A.2d 959 (1977) for impact on these parties in future years.

Double costs and interest is awarded to the taxpayers pursuant to RSA 490:14-a.

Appeal dismissed.

All concurred. BROCK, J., sat by special assignment pursuant to RSA 490:3.

[REDACTED]

Rockingham
No. 7800

TOWN OF DERRY

v.

EDWIN C. SIMONSEN

December 16, 1977

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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