



NOV - 9 2023

Clara Davis
Clara Davis, Tax Tribunal Administrator

IN THE GEORGIA TAX TRIBUNAL
STATE OF GEORGIA

MALLIE J. SECKINGER SR,

Petitioner,

v.

FRANK M. O'CONNELL, in his official
capacity as COMMISSIONER, GEORGIA
DEPARTMENT OF REVENUE,

Respondent.

*
*
*
*
*
*
*
*
*
*

Docket No. 2319576

ORDER DENYING PETITIONER'S MOTION FOR RECONSIDERATION

In response to the October 17, 2023 Order granting Respondent's Motion to Dismiss, Petitioner submitted his Motion for Reconsideration on October 20, 2023. Respondent filed a response to Petitioner's motion on October 30, 2023. After due consideration and for the reasons set forth below, Petitioner's Motion for Reconsideration is **DENIED**.

Reconsiderations are not a matter of routine practice. For a party to obtain reconsideration, the movant "must set forth facts or law of a strongly convincing nature to induce the court to reverse its prior decision." Coppage v. United States Postal Serv., 129 F. Supp. 2d 1378, 1379 (M.D. Ga 2001); see also Fluery v. Comm'r, 2016-1 (Ga. Tax Tribunal, Jan. 4, 2016). Reconsideration is "an extraordinary remedy to be employed sparingly." Id. As such, motions for reconsideration should be granted only in "certain limited situations, namely the discovery of new evidence, an intervening development or change in the controlling law, or the need to correct a clear error or prevent a manifest injustice." Preserve Endangered Areas of Cobb's History, Inc. [P.E.A.C.H.] v. United States Army Corps of Eng'rs, 916 F. Supp. 1557, 1560 (N.D. Ga. 1995). "A motion for reconsideration should not be used to present the Court with arguments already

heard and dismissed, or to offer new legal theories or evidence that could have been presented in the previously filed motion.” Bryan v. Murphy, 246 F. Supp. 2d 1256, 1259 (N.D. Ga. 2003).

In his Motion, Petitioner repeats previous arguments that were made in prior briefs and at the hearing held on October 3, 2023. Petitioner also offers new legal theories that could have been presented previously and which do not contain any new facts nor allege any intervening developments that would change the ultimate outcome of the case. As stated in the October 17th Order of Dismissal, the Tribunal does not have subject matter jurisdiction over this matter. See Order of Dismissal at 2-3. Thus, Petitioner’s Motion fails to meet the requirements necessary to be reconsidered.

Accordingly, for the reasons discussed above, Petitioner’s Motion for Reconsideration is **DENIED**.

SO ORDERED, this 9th day of November, 2023.



HONORABLE LAWRENCE E. O’NEAL, JR.
CHIEF JUDGE
GEORGIA TAX TRIBUNAL