

Robert M. Grimes Sr.

v.

Town of Hillsboro

Docket No.: 15006-93PV

DECISION

The "Taxpayer" appeals, pursuant to RSA 71-B:11, the "Town's" assessment of the RSA 72:1 \$10 resident tax (the Tax). As stated below, the appeal is denied.

The facts are not disputed. The Taxpayer was a Town resident in 1993, and thus, the Town assessed the \$10 Tax. The Taxpayer asserted he was exempt as an "assisted person," RSA 72:1, because he received social security disability.

Unless a municipality has elected out under RSA 72:1-c, every state inhabitant is liable for the Tax, except certain specified people, including "assisted persons." RSA 72:1. RSA 72:1 does not define "assisted person," but that term is used in RSA 165:1-a, which states:

Any person in a town or city who is poor and unable to support himself shall be known as a town or city assisted person, and shall be relieved and maintained at the expense of the town or city of residence.

Thus, we read the term "assisted person" in RSA 72:1 to mean an "assisted person" as defined in RSA 165:1-a. The Taxpayer is not such an assisted person, and thus, his appeal must be denied.

A motion for rehearing, reconsideration or clarification (collectively "reconsideration motion") of this decision must be filed within thirty (30) days of the clerk's date below, not the date this decision is received. RSA 541:3; TAX 201.37. The reconsideration motion must state with specificity all of the reasons supporting the request. RSA 541:4; TAX 201.37(b). A reconsideration 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(e). Filing a reconsideration motion is a prerequisite for appealing to the supreme court, and the grounds on appeal are limited to those stated in the reconsideration motion. RSA 541:6.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Paul B. Franklin, Member

Ignatius MacLellan, Esq., Member

Michele E. LeBrun, Member

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Certification

I hereby certify a copy of the foregoing decision has been mailed this date, postage prepaid, to Robert M. Grimes, Taxpayer; and Chairman, Selectmen of Hillsboro.

Dated: January 27, 1995

Valerie B. Lanigan, Clerk

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ORDER

This order responds to the "Taxpayer's" January 30, 1995 rehearing motion, which is denied. The motion fails to state any "good reason" or any issue of law or fact for granting a rehearing. See RSA 541:3. The board understands the Taxpayer's position, however, based on the reading of the statutes, the board is unable to offer any relief.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Paul B. Franklin, Member

Ignatius MacLellan, Esq., Member

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CERTIFICATION

I hereby certify a copy of the foregoing order has been mailed this date, postage prepaid, to Robert M. Grimes, Taxpayer; and Chairman, Selectmen of Hillsboro.

Dated: February 22, 1995

Valerie B. Lanigan, Clerk

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