

Dolores L. and John S. Mekrut

v.

Department of Revenue Administration

Docket No.: 18057-99HR

FINAL ORDER

On October 10, 2000, the board of tax and land appeals (“board”) notified the “Taxpayers” that unless it heard from them within 10 days of the date of its order, the appeal would be marked closed.

The Taxpayers responded on October 16, 2000, stating they did not have the “energy or stamina” to continue with the appeal. The board contacted the department of revenue administration (“DRA”) by phone on October 20, 2000, and learned the Taxpayers had been granted relief on June 22, 2000 in the amount of \$652.54. However, because it was not the full amount requested by the Taxpayers, on October 24, 2000, the board asked the DRA to forward a copy of the DRA’s calculations so the board could see where the discrepancy in figures occurred. On November 13, 2000, the board received a copy of the DRA’s calculations (copy enclosed). The board finds the DRA’s calculations to be accurate, and hereby marks this appeal: “Appeal closed; no further action.”

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A motion for rehearing, reconsideration or clarification (collectively “rehearing 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(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 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.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Chairman

Douglas S. Ricard, Member

Albert F. Shamash, Esq., Member

CERTIFICATION

I hereby certify that copies of the foregoing order have this date been mailed, postage prepaid, to Dolores L. and John S. Mekrut, Taxpayers; and Ms. Jan M. Wickens, Hardship Relief Bureau Manager, Department of Revenue Administration.

Dated: November 15, 2000

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Lynn M. Wheeler, Clerk