

Mary E. Moge

v.

Department of Revenue Administration

Docket No.: 18147-99HR

FINAL ORDER

This order responds to the statement filed in accordance with the board's April 11, 2000 order. The board ordered the parties file statements as to why this appeal should not be dismissed because the "Taxpayer" failed to meet the residency requirements pursuant to RSA 198:51, III (b). The Taxpayer's April 28, 2000 statement argued the appeal should not be dismissed because the Taxpayer's family has owned and lived on the property for 40 years. The department of revenue (DRA) did not file a statement. Based on the evidence contained in the file, the board dismisses the appeal because the Taxpayer did not meet the residency requirements of RSA 198:51, III (b).

AUTHORITY

When reviewing the DRA's determination, the board's RSA 198:54, II authority is limited to errors of law or when the board finds the commissioner's actions to be arbitrary or unreasonable. The board finds the DRA's denial of the Taxpayer's Education Property Tax Hardship Relief Application ("Application") was proper.

The Taxpayer contends she is entitled to relief because she and her family have owned the property for 40 years, despite the fact the property has not been her principal place of residence for one year. Pursuant to RSA 198:51, III, (b), claimants eligible for hardship relief must have resided in their homestead for a period of one year. RSA 198:50, II, defines homestead as “the dwelling owned by the claimant *** and used as the claimant’s **principal place of residence** and the claimant’s domicile for purposes of RSA 654:1 ***.” (Emphasis added.) RSA 654:1 defines domicile as, “the voter’s residence to which, upon temporary absence, he has the intention of returning. This domicile is that place in which he dwells on a continuing basis for a significant portion of each year.” While the Taxpayer has owned the property and paid taxes for 40 years, the Taxpayer’s principal place of residence is in Woburn, Massachusetts. The Taxpayer’s income tax returns, Application and property-tax bills list a mailing address of Woburn, MA. Clearly, the Seabrook property is a secondary residence and, thus, the board must deny the appeal.

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

Moge v. DRA
Docket No.: 18147-99HR

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

Michele E. LeBrun, Member

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 Mary E. Moge, Taxpayer; and Ms. Jan M. Wickens, Hardship Relief Bureau Manager, Department of Revenue Administration.

Date: June 15, 2000

Lynn M. Wheeler, Clerk

0006