

**Nancy P. Freeman
Nancy Parks Freeman Irrevocable Trust**

v.

Department of Revenue Administration

Docket No.: 18269-99HR

FINAL ORDER

In an order dated October 2, 2000, the board ordered the “Taxpayer” to file statement if it had anything further to state as to why this appeal should not be dismissed due to lack of timely filing. The Taxpayer did not file a statement. The department of revenue administration (“DRA”) filed a statement on October 17, 2000, stating the Taxpayer’s Education Property Tax Hardship Relief Application (“Application”) should be dismissed due to the Taxpayer’s failure to timely file for hardship relief. Based on the evidence contained in the file, the board dismisses the appeal because the Application was not filed in accordance with RSA 198:51, VI.

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. This matter involves a timely filing issue. The requirement for timely filing is in the nature of a statute of limitations and, thus, further appeal to the board is precluded. See

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Appeal of Gillin, 132 N.H. 311, 313 (1989) (board's powers are entirely statutory); Arlington American Sample Book Company v. Board of Taxation, 116 N.H. 575, 576 (1976) (untimely appeal barred); see also Daniels v. B & J Realty, 134 N.H. 174, 176 (1991) (administrative boards do not have the authority to extend statutory deadlines). If the law clearly prescribes a filing deadline, the board must apply that deadline without exception because it lacks the authority to waive a deadline for any reason. In this case, the deadline to file at DRA was June 14, 2000. The attached photocopy of the Taxpayer's Application envelope clearly shows an August 2, 2000 postmark and meter date; therefore, 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 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 Ward P. Freeman, Representative for Nancy P. Freeman, Taxpayer; and Ms. Jan M. Wickens, Hardship Relief Bureau Manager, Department of Revenue Administration.

Dated: October 27, 2000

Lynn M. Wheeler, Clerk

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