

**James P. Boyle**

**v.**

**Department of Revenue Administration**

**Docket No.: 18823-01HR**

**FINAL ORDER**

This order responds to the department of revenue administration's ("DRA") statement filed in accordance with the board's May 9, 2002 order. The board ordered the parties to file statements as to why this appeal should not be dismissed because the "Taxpayer" failed to meet the residency requirement pursuant to RSA 198:51, III (b). The Taxpayer did not respond. The DRA stated the appeal should be dismissed because "... the applicant had not resided in the homestead since November 3, 1998 in accordance with RSA 198:51, III (b)."

Based on the evidence contained in the file, the board dismisses the appeal because the Taxpayer did not meet the requirement of RSA 198:51, III (b). The board finds the DRA's denial of the Taxpayer's Education Property Tax Hardship Relief Application was proper.

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 Page 2

Boyle v. DRA

Docket No.: 18823-01HR

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

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Paul B. Franklin, Chairman

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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 James P. Boyle, Taxpayer; and Kathleen J. Sher, Esq., Department of Revenue Administration.

Dated: June 14, 2002

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Anne M. Bourque, Deputy Clerk