

Rose L. Galloway

v.

Department of Revenue Administration

Docket No.: 24004-08LM

DECISION

The board received the “Taxpayer’s” June 16, 2009 Low and Moderate Income Homeowner’s Property Tax Relief appeal of the department of revenue administration’s (“DRA”) denial. The DRA reduced the amount of relief because: 1) the information received with the application indicated the applicant, the Taxpayer, is not the sole owner of the primary residence; and 2) the Taxpayer’s 2007 adjusted gross income exceeded the limits contained in RSA 198:57, III(c).

Pursuant to RSA 198:57, V, “[if] a homestead is owned by 2 or more persons as joint tenants or tenants in common, and one or more of such joint owners do not principally reside at such homestead, tax relief applies to the proportionate share of the homestead value that reflects the ownership percentage of the claimant. Only one claim may be filed for a single homestead.”

Pursuant to RSA 198:57, III(c), an eligible tax relief claimant is a person who realizes: (1) total household income of \$20,000 or less if a single person; and (2) \$40,000 or less if a married person or head of a New Hampshire household. Furthermore, RSA 198:56, III states, in part, that “‘household income’ means the sum of the adjusted gross income for federal

income tax purposes of the claimant and any adult member of the claimant's household who resides in the homestead for which a claim is made."

Based on RSA 198:57, V, the evidence contained in the file, DRA's August 20, 2009 Statement in Support of Dismissal and the lack of the Taxpayer's response, the appeal is hereby dismissed.

A motion for reconsideration 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 the Board's decision was erroneous in fact or law. Filing a reconsideration motion is a prerequisite for appealing to the supreme court, and the grounds for appeal will be limited to those stated in the reconsideration motion. RSA 541:6.

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 a copy of the foregoing Decision has this date been mailed, postage prepaid, to: Rose L. Galloway, 92 Back River Road, Dover, NH 03820, Taxpayer; and Michael R. Williams, Esq., Department of Revenue Administration, 109 Pleasant Street, Concord, NH 03301, counsel for DRA.

Date: September 18, 2009

Anne M. Stelmach, Clerk