

Michael R. Timothy

v.

Department of Revenue Administration

Docket No.: 24026-08LM

DECISION

The board received the “Taxpayer’s” July 9, 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 the information received with the application indicated the applicant, the Taxpayer, is not the sole owner of the primary residence.

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.”

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: Michael R. Timothy, 8 Coffin Hill Road, Lempster, NH 03605, 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