

**Fernande D. Keeler**

**v.**

**Department of Revenue Administration**

**Docket No.: 26051-10LM**

**DECISION**

The board received the “Taxpayer’s” 2010 Low and Moderate Income Homeowner’s Property Tax Relief appeal of the department of revenue administration’s (“DRA”) denial. The DRA denied the Application because the Taxpayer’s 2010 adjusted gross income exceeded the limits contained in RSA 198:57, III(c).

The board ordered the parties to file statements as to why this appeal should not be dismissed based on the Taxpayer’s income being in excess of \$20,000. The Taxpayer did not file a statement. The DRA filed its statement on November 8, 2011, stating the appeal should be dismissed because the Taxpayer did not meet the eligibility requirements for tax relief in 2010 as the 2010 adjusted gross income was more than \$20,000.

Based on RSA 198:47, III(c), the evidence contained in the file and the lack of Taxpayer response, the appeal is hereby dismissed.

Any party seeking a rehearing, reconsideration or clarification of this Decision must file a motion (collectively “rehearing motion”) within thirty (30) days of the clerk’s date below, not the date this decision is received. RSA 541:3; Tax 201.37. 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(g). 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 with a copy provided to the board in accordance with Supreme Court Rule 10(7)., the appeal is hereby dismissed.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

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Michele E. LeBrun, Chair

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Albert F. Shamash, Esq., Member

**CERTIFICATION**

I hereby certify a copy of the foregoing Decision has this date been mailed, postage prepaid, to: Fernande D. Keeler, 111 Sandstone Circle, Londonderry, NH 03053, Taxpayer; and Kathryn E. Skouteris, Esq., 109 Pleasant Street, Concord, NH 03301, counsel for DRA.

Date:

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Anne M. Stelmach, Clerk