

**Roger L. Barry**

**v.**

**Department of Revenue Administration**

**Docket No.: 27628-14LM**

**DECISION**

On July 30, 2015, the board received the “Taxpayer’s” appeal of the department of revenue administration’s (“DRA”) denial of his Low and Moderate Income Homeowner’s Property Tax Relief claim for tax year 2014. The DRA denied the claim because the property filed for was not the Taxpayer’s primary residence as of April 1, 2014.

The Taxpayer did not respond to the board’s August 5, 2015 Order requesting a written statement within twenty (20) days as to why this appeal should not be dismissed based on the relevant statutes governing eligibility based on ownership, residence and domicile. (See RSA 198:57, III(a) and (b), RSA 198:56, II and RSA 654:1.) The record reflects the fact the Taxpayer did not own the “Property” as of the applicable date. (See Deed Without Covenants dated and signed on January 12, 2015 transferring the Property to the Taxpayer.)

For these reasons, the appeal is 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, Member

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Theresa M. Walker, Member

**CERTIFICATION**

I hereby certify a copy of the foregoing Decision has this date been mailed, postage prepaid, to: Roger L. Barry, 30 Strout Road, Claremont, NH 03743, Taxpayer; and Natalie Duffy, State of New Hampshire, Department of Revenue Administration, 109 Pleasant Street, Concord, NH 03301.

Date: 9/3/15

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Anne M. Stelmach, Clerk