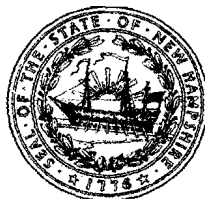


State of New Hampshire

Board of Tax and Land Appeals

Paul B. Franklin, Chairman
Michele E. LeBrun, Member
Douglas S. Ricard, Member
Albert F. Shamash, Esq., Member

Anne M. Stelmach, Clerk



Governor Hugh J. Gallen
State Office Park
Johnson Hall
107 Pleasant Street
Concord, New Hampshire
03301-3834

Loretta V. Hendricks

v.

Department of Revenue Administration

Docket No. 25425-09LM

DECISION

The board has reviewed the department of revenue administration's ("DRA") statement filed in response to the April 19, 2011 Order. That order directed the parties to submit written statements regarding whether this appeal should be dismissed without a hearing. The "Taxpayer" did not submit a response. For the reasons set forth in the statement of the DRA, the appeal is dismissed.

In brief, the board finds the DRA did not commit any error of law or engage in arbitrary or unreasonable action when it determined the "Taxpayer" did not qualify for any Low and Moderate Income Homeowners Property Tax Relief for tax year 2009. See RSA 198:60, II. At the time of her application for tax year 2009, the Taxpayer did not own the property, as reflected by the February 14, 2003 deed recorded in her daughter's name (Joyce A. Hendricks). On the facts presented and under the statutes and regulation cited by the DRA, the Taxpayer is not eligible for this tax relief. See RSA 198:57, III (a); RSA 198:56, II; and Rev 1201.03.

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

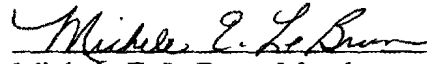
the date this decision is received. RSA 541:3; Tax 201.37. The rehearing motion must state with specificity all of the reasons supporting the request. RSA 541:4; Tax 201.37(b). A rehearing motion is granted only if the moving party establishes: 1) the decision needs clarification; or 2) based on the 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).

SO ORDERED.

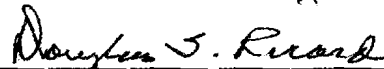
BOARD OF TAX AND LAND APPEALS



Paul B. Franklin, Chairman



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Albert F. Shamash, Esq., Member

CERTIFICATION

I hereby certify a copy of the foregoing Decision has been mailed this date, postage prepaid, to: Loretta V. Hendricks, 24 Lakewood Drive, Belmont, NH 03220, Taxpayer; and Kathryn Skouteris, Esq., 109 Pleasant Street, Concord, NH 03301, counsel for DRA.

Dated: 5/19/11


Anne M. Stelmach, Clerk