THE STATE OF NEW HAMPSHIRE
TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

INSTRUCTIONS

Complete the application by typing or printing legibly in ink. This application does not stay the collection of taxes; taxes should be paid as assessed. If an abatement is granted, a refund with interest will be made. File this application with the municipality by the deadline (see below). Date of filing is the date this form is either hand delivered to the municipality, postmarked by the post office, or receipted by an overnight delivery service.

Deadlines: The "notice of tax" means the date the board of tax and land appeals (BTLA) determines the last tax bill was sent by the municipality. (If your municipality bills twice annually, you must apply after the bill that establishes your final tax liability and not before.)

1. Taxpayer must file the abatement application with the municipality by March 1 following the notice of tax;
2. Municipality has until July 1 following the notice of tax to grant or deny the abatement application; and
3. Taxpayer may file an appeal either at the BTLA (RSA 76:16-a) or in the superior court (RSA 76:17), but not both.

An appeal must be filed:

No earlier than: a) after receiving the municipality's decision on the abatement application; or b) July 1 following the notice of tax if the municipality has not responded to the abatement application; and no later than September 1 following the notice of tax.

Exception: If your municipality's final tax bill was sent out after December 31 (as determined by the BTLA), the above deadlines are modified as follows (RSA 76:1-a; RSA 76:16-d, II): 2 months after notice of tax; 6 months after notice of tax; and 8 months after notice of tax.

Form Completion Guidelines:

Section E: Municipalities may abate taxes "for good cause shown." RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause can also be established by showing poverty and inability to pay the tax.

Section G: If the abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show: a) what the property was worth (market value) on the assessment date; and b) the property's "equalized assessment" exceeded the property's market value. To calculate the equalized assessment, simply divide the assessment by the municipality's equalization ratio (assessment ÷ ratio). Because a property's market value is a crucial issue, taxpayers must have an opinion of the market value estimate. This value estimate can be shown by obtaining an appraisal or presenting sales of comparable properties.

Section H: The applicant(s) must sign the application even if a representative (e.g. Tax Representative, Attorney, or other Advocate) completes Section I.

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Tax Year Appealed: _____

Municipality:_____

Section A. Person(s) Appealing (Owner(s) or Taxpayer(s)):

Name: _____

Mailing Address:_____

Email:_____

Telephone Number: _____

Section B. Representative of Person(s) Appealing in Section A:

Name: _____

Mailing Address:_____

Email:_____

Telephone Number:_____

Section C. Property(ies) for which Abatement is sought:

Tax Map and Lot Number:_____

Address:_____

Description:_____

Assessment:_____

Tax Map and Lot Number:_____

Address:_____

Description: _____

Assessment:_____

Tax Map and Lot Number:_____

Address:_____

Description: _____

Assessment:_____

Tax Map and Lot Number:_____

Address:_____

Description: _____

Assessment:_____

Section D. Other Property Owned:

List other property(ies) in the same name(s) in the municipality even if an abatement is not being sought for the other property. The taxpayer's entire real property estate must be considered in determining whether the appealed property(ies) is(are) disproportionately assessed. Attach additional sheets if necessary.

Tax Map and Lot Number:_____

Address:_____

Description: _____

Assessment:_____

Tax Map and Lot Number:_____

Address:_____

Description: _____

Assessment:_____

Section E. Reasons for Abatement Application:

Your appeal will be limited to the grounds you list here. RSA 76:16 provides that an abatement may be granted for good cause shown. "Good cause" generally means establishing an assessment is disproportionate to market value and the municipality's level of assessment or establishing poverty and inability to pay the tax. The taxpayer has the burden to prove good cause for an abatement.

If claiming poverty or inability to pay, state in detail why abatement of taxes is appropriate as opposed to some other relief such as relocating, refinancing, or obtaining some alternative public assistance. *See Ansara v. City of Nashua*, 118 N.H. 879 (1978). Attach additional sheets if necessary.

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Section F. Taxpayer's Opinion of Market Value:

State your opinion of the market value of the property(ies) appealed as of April 1 of the year under appeal.

Tax Map and Lot Number:_____

Appeal Year Market Value: _____

Tax Map and Lot Number:_____

Appeal Year Market Value: _____

Explain the basis for your value opinion(s). Attach additional sheets if necessary.

_____

_____

_____

_____

_____

_____

Section G. Comparable Properties:

List the properties you are relying upon to show overassessment of your property(ies).

Tax Map and Lot Number:_____
Address: _____
Sale Price/Date of Sale:_____
Assessment: _____

Tax Map and Lot Number:_____
Address: _____
Sale Price/Date of Sale:_____
Assessment: _____

Section H. Certification by Party(ies):

Pursuant to Tax 203.02(d), the applicant(s) **must** sign the application. By signing below, the Party(ies) applying certifies and swears under the penalties of RSA 641:3 the application has a good faith basis and the facts stated are true to the best of my/our knowledge.

Date: _____ Signature:_____

Date: _____ Signature:_____

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Section I. Certification and Appearance by Representative (If other than Party(ies) Applying:

By signing below, the representative of the Party(ies) certifies and swears under the penalties of RSA 641:3 (check to ensure compliance):

All certification(s) in Section H are true: ☐ Yes or ☐ No

The Party(ies) appealing has(have) authorized this representation and has (have) signed this application: ☐ Yes or ☐ No

A copy of this form was sent to the Party(ies) appealing: ☐ Yes or ☐ No

Date: _____ Signature:_____

Section J. Disposition of Application* (For Use by Selectmen/Assessor)

*RSA 76:16, II states: the municipality "shall review the application and shall grant or deny the application in writing by July 1 after the notice of tax date…"

Abatement Request: GRANTED _____ DENIED _____
Revised Assessment: $_____
Remarks:
_____
_____
_____
_____
_____

Date: _____ Signature:_____
Date: _____ Signature:_____
Date: _____ Signature:_____
Date: _____ Signature:_____