TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

TAX YEAR APPEALED _____

INSTRUCTIONS

1. 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.**

2. 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.)

Step One: Taxpayer must file the abatement application with the municipality by March 1 following the notice of tax.

Step Two: Municipality has until July 1 following the notice of tax to grant or deny the abatement application.

Step Three: 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:

1) 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

2) 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):

Step One: 2 months after notice of tax;
Step Two: 6 months after notice of tax; and
Step Three: 8 months after notice of tax.

FORM COMPLETION GUIDELINES:

1. **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, however, includes other grounds.

2. **SECTION F.** 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.

3. Make a copy of this document for your own records.

Town File No.:_____
Taxpayer Name:_____

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

SECTION A. Party(ies) Applying (Owner(s)/Taxpayer(s))

Name(s):_____ _____

Mailing Address(es):_____

Telephone Number(s):(Work)_____ (Home)_____

If an abatement is granted and taxes have been paid, interest on the abatement must be paid in accordance with RSA 76:17-a. Any interest paid to the taxpayer must be reported by the municipality to the Internal Revenue Service. When applicable, funds payable shall be withheld until the municipality obtains either the taxpayer's social security number or federal tax identification number.

SECTION B. Party's (ies') Representative if other than Person(s) Applying (Also complete Section A)

Name(s):_____

Mailing Address:_____

Telephone Number: (Work)_____ (Home) _____

SECTION C. Property(ies) for which Abatement is Sought

List the tax map and lot number, the actual street address and town of each property for which abatement is sought, a brief description, and the assessment.

Town Parcel ID#	Street Address/Town	Description	Assessment

WAS AN INVENTORY BLANK TIMELY FILED FOR THIS PROPERTY FOR TAX YEAR 20 _____ ?

YES ___ NO ___ N/A ___

SECTION D. Other Property(ies)

List other property(ies) in the municipality owned in the same name(s), even if abatements for the other property(ies) have not been sought. The taxpayer's entire real property estate must be considered in determining whether the appealed property(ies) is (are) disproportionately assessed.

Town Parcel ID#	Street Address/Town	Description	Assessment

SECTION E. Reasons for Abatement Application

An abatement may be granted for "good cause shown." Generally, this means a disproportionate assessment or an assessment based on an error. It can also include other reasons. This form is based on a disproportionate or erroneous assessment. If your request is based on other reasons, please state them with specificity. If the application is based on a disproportionate assessment, the taxpayer has the burden to prove disproportionality. Therefore, state with specificity all of the reasons supporting your application. Statements such as "taxes too high," "disproportionately assessed" or "assessment exceeds market value" are insufficient. (Attach additional sheets if needed.)

Note: If you have an appraisal or other documentation, please submit it with this application.

Generally, specificity requires the taxpayer to present material on the following (all may not apply):

1) physical data -- incorrect description or measurement of property;

2) market data -- the property's market value on the April 1 assessment date, supported by comparable sales or a professional opinion of value; and/or

3) level of assessment -- the property's assessment is disproportionate by comparing the property's market value and the town-wide level of assessment.

On April 1 of the year appealed, the market value(s) of the property(ies) was/were:

Tax Map/Lot #: _____ $_____

Tax Map/Lot #: _____ $_____

Tax Map/Lot #: _____ $_____

SECTION F. Sales, Rental and/or Assessment Comparisons

List the properties you are relying upon to show over-assessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents. (Attach additional sheets if needed.)

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment

SECTION G. Certification by Party(ies) Applying

Pursuant to BTLA TAX 203.02(d), the applicant(s) **MUST** sign the application. By signing below, the Party(ies) applying certifies (certify) and swear(s) under the penalties of RSA ch. 641 the application has a good-faith basis, and the facts stated are true to the best of my/our knowledge.

Date:_____ _____
(Signature)

_____
(Signature)

SECTION H. Certification and Appearance by Representative (If Other Than Party(ies) Applying)

By signing below, the representative of the Party(ies) applying certifies and swears under penalties of RSA ch. 641:

1) all certifications in Section G are true;

2) the Party(ies) applying has (have) authorized this representation and has (have) signed this application; and

3) a copy of this form was sent to the Party(ies) applying.

Date: _____ _____
(Representative's Signature)

SECTION I. Disposition of Application* (For Selectmen's/Assessor's Use)

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

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

Remarks:_____

_____

_____

_____

_____

Date: _____

_____ (Selectman/Assessor Signature)

_____ (Selectman/Assessor Signature)

_____ (Selectman/Assessor Signature)

_____ (Selectman/Assessor Signature)

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