**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 can also be established by showing poverty and inability to pay the tax.

2. **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.

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

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

TO PRINT OFF YOUR PROPERTY CARD ONLINE @ TOWNOFBOSCAMEN.ORG

Click: Assessment Data Review Online and find your property by either name or address or map/lot.
RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

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

Name(s):

Mailing Address:

Telephone Nos.: (Home) _______ (Cell) _______ (Work) _______ (Email) __________

Note: If an abatement is granted and taxes have been paid, interest on the abatement shall be paid in accordance with RSA 76:17-a. Any interest paid to the applicant must be reported by the municipality to the United States Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall treat the social security or federal tax identification information as confidential and exempt from a public information request under RSA 91-A.

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

Name(s):

Mailing Address:

Telephone Nos.: (Home) _______ (Cell) _______ (Work) _______ (Email) __________

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 of the parcel, and the assessment.

<table>
<thead>
<tr>
<th>Town Parcel ID#</th>
<th>Street Address/Town</th>
<th>Description</th>
<th>Assessment</th>
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SECTION F. Taxpayer's(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.

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<tr>
<th>Town Parcel ID#</th>
<th>Appeal Year Market Value $</th>
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Explain the basis for your value opinion(s). (Attach additional sheets if necessary.)

________________________________________

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SECTION G. Sales, Rental and/or Assessment Comparisons

List the properties you are relying upon to show overassessment 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.)

<table>
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<tr>
<th>Town Parcel ID#</th>
<th>Street Address</th>
<th>Sale Price/Date of Sale</th>
<th>Rents</th>
<th>Assessment</th>
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SECTION H. 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 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.

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SECTION E. **Reasons for Abatement Application**

RSA 76:16 provides that an abatement may be granted for “good cause shown.” “Good cause” generally means: 1) establishing an assessment is disproportionate to market value and the municipality’s level of assessment; or 2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. The taxpayer has the burden to prove good cause for an abatement.

1) If claiming disproportionality, state with specificity all the reasons supporting your application. Statements such as “taxes too high,” “disproportionately assessed” or “assessment exceeds market value” are insufficient. 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.

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

2) 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. **Ansara v. City of Nashua,** 118 N.H. 879 (1978).

(Attach additional sheets if needed.)
SECTION I. 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 H 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 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 notice of tax date . . . .”

Abatement Request: GRANTED ____________ Revised Assessment: $ ____________ DENIED ____________

Remarks:

________________________________________

________________________________________

________________________________________

________________________________________

Date: __________________________

(Selectmen/Assessor Signature) (Selectmen/Assessor Signature)

(Selectmen/Assessor Signature) (Selectmen/Assessor Signature)
Commonly Asked Questions

Q. I don’t understand how the municipality came up with this assessment, can the board explain?
A. No. How your assessment was calculated and how much tax you pay cannot be determined by the board, however this question can be answered by your municipality.

Q. What is the best way to review my assessment?
A. Take the following steps: 1) go to the tax assessor and obtain your assessment-record card; 2) review the card and discuss any questions or errors with the assessor; 3) determine your equalized assessment (see below); 4) estimate the property’s market value; and 5) compare the value estimate with the equalized assessment.

The board’s main focus will be on whether your equalized assessment exceeds the property’s market value. Use the following to calculate your equalized assessment.

Equalized Assessment = $ Assessment ÷ applicable equalization ratio

Example: Assessment = $120,000
Equalization ratio = 1.20 (available from municipality and reflects generally how assessment values compare to market values). A 1.20 ratio means assessed values generally exceed market values. $120,000 ÷ 1.20 = $100,000. You would then ask: was my property worth $100,000 (the equalized value) on April 1 of the tax year?

Q. Who can file for an abatement with the municipality and an appeal with this board?
A. Any person or entity “aggrieved” by reason of paying the tax. Generally, this is the property owner but can be others. Your right to apply and appeal for an abatement are not lost because you sold or bought during the applicable tax year. However, you must be an aggrieved party and meet all timely filing requirements. If the municipality requires an inventory, the failure of an owner to file that inventory runs with the land. If the predecessor in title failed to file, you may lose your appeal rights.

Q. How do I apply to my municipality for an abatement?
A. You must apply in writing to the municipality (RSA 76:16), by March 1st, (in most cases). An abatement application form can be obtained from the municipality, the board’s website or you may call the board and one can be mailed to you.

Q. What if I disagree with the municipality’s decision on my abatement application or if the municipality fails to act on my application?
A. You can either discontinue your abatement request or, by September 1st, (in most cases), you can appeal the municipality’s action or inaction to the board (RSA 76:16-g) or to the superior court (RSA 76:17) in the county where the property is located. PLEASE NOTE: YOU SHOULD CONTACT THE SUPERIOR COURT DIRECTLY FOR INFORMATION ON YOUR PROPERTY TAX FILING DEADLINES AND FORMS.

Q. Can I appeal to both the superior court and the board?
A. No. If you file with the court, you cannot file with the board. If you file with the board, you cannot file with the court.

Q. Must I pay my taxes while my appeal is pending?
A. Yes. Filing with your municipality and appealing to the board or the superior court does not relieve the taxpayer’s obligation to pay the taxes owed. The municipality has the right to charge you interest on unpaid taxes (even if an abatement is granted), to place a lien on your property, and take other collection steps while your application and appeal are pending. If an abatement is ordered by the board and taxes have been paid, the abated taxes will be refunded to you with 6% interest.
Q. Must I wait to hear from the municipality before I appeal to the board?
A. Not necessarily. If July 1st has not yet passed, you must wait. If July 1st has passed, then you may appeal to the board whether or not you have heard from the municipality. However, you must appeal to the board no later than September 1st (in most cases). The municipality’s failure to act on your abatement application does not extend this deadline. So, you should file with the board by September 1st whether or not you have heard from the municipality.

Q. How do I appeal to the superior court?
A. The board does not advise taxpayers about how, when or what to file with the superior court. You should check with the superior court in the county where your property is located or consult an attorney for this information.

Q. How do I appeal to the board?
A. You must apply in writing by the statutory deadline -- September 1st (in most cases). An appeal form can be obtained from the municipality, the board's website or you may call and one can be mailed to you. Your appeal must state what property you are appealing and the reasons for your appeal. You can only appeal with the board if you have timely filed an abatement request with the municipality and, if required, timely filed the inventory.

Q. What is the fee for filing an appeal with the board?
A. There is a non-refundable $65.00 filing fee for the appeal (checks should be made payable to the “Treasurer, State of New Hampshire”). This fee covers all lots appealed and owned by a taxpayer in a town. However, if more than one parcel is appealed and the parcels are owned by different people, then a separate appeal document and $65.00 fee is required. (Example: John Doe owns one property alone and another with Jane Doe. If both are appealed, two separate forms with a filing fee for each are required.)

Q. Can I contact the municipality to discuss my appeal while my appeal is pending with the board?
A. Yes. You can and should contact the municipality even after you have filed your appeal. Before the hearing, you should have already reviewed your assessment-record card with the municipality, and you and the municipality should have discussed possible settlement of the appeal.

Q. Do I need an attorney at the hearing?
A. No. You are not required to have an attorney at the hearing. However, some taxpayers choose to have attorneys represent them at the hearing. Others have tax representatives or family members who appear for them before the board.

Q. What do I do at the hearing, and who has the burden of proof at the hearing?
A. The taxpayer has the burden of proof, requiring the taxpayer to prove the assessment resulted in the taxpayer paying an unfair, illegal or disproportionate share of taxes. At the hearing, both the taxpayer and the municipality will make a presentation to the board. The municipality will usually explain the basis of the assessment and why no disproportionality exists. The taxpayer must show why the assessment resulted in him/her paying a disproportionate share of taxes. Taxpayers should: 1) have photographs of the property (exterior and interior, if applicable); 2) have an opinion of what they think the property was worth on April 1st of the appealed year; 3) be prepared to explain the opinion of the property’s value, e.g., comparable sales, appraisals; and 4) document other issues, e.g., errors on the assessment-record card.

Q. Do I need an appraisal for my appeal?
A. Not necessarily. However, it certainly is helpful and, in some cases, an appraisal is essential. Remember, the taxpayer has the burden of proof at the hearing and appraisals can help carry the burden. If you do not obtain an appraisal, you should still be able to estimate the property’s value and to explain the estimate, preferably with sales of similar properties.
Q. I have an appeal pending before the board. Must I continue to apply with the town and appeal to the board for subsequent tax years while I wait for my appeal to be heard?

A. The simple answer is “No.” You do not have to appeal for subsequent years unless any of the following have changed since your original appeal:

a) the property itself;

b) the assessment; or

c) the reasons for the appeal.

This simple answer, however, requires elaboration. The following will occur on your original (now pending) appeal:

1) the board will issue a decision only for the appealed year(s);

2) if an abatement is granted, the municipality shall abate taxes for the years between the filing of the appeal and the issuance of the decision, using the ordered assessment with good-faith adjustments;

3) if an abatement is granted, the municipality shall also use the ordered assessment for subsequent tax years with good-faith adjustments; and

4) if a taxpayer thinks the municipality made adjustments to the ordered assessment without having a good-faith reason, the taxpayer may file a motion with the board to determine if the municipality had a good-faith reason to adjust the ordered assessment.

*Note: The above outline assumes no municipal-wide general revaluation or update has occurred and no changes have occurred in the property, the reasons for the appeal or the assessment other than good-faith adjustments.

As shown in 2) and 3) above, a taxpayer who has not appealed for subsequent tax years is entitled to some relief for subsequent tax years. However, as shown in 4) above, such a taxpayer can only make a limited challenge to the assessment for subsequent years, i.e., they can only challenge whether the municipality had a good-faith reason to adjust the ordered assessment. If the municipality shows it had a good-faith reason, the adjusted assessment will stand unless the taxpayer proves the municipality did not have a good-faith basis. The taxpayer cannot challenge the magnitude of the adjustments unless the taxpayer shows the changes were so unreasonable that the municipality’s adjustments were made without a good-faith basis.

Taxpayers must decide on their own whether to appeal each year or to rely on the provided rights without appealing. If you have any questions regarding subsequent tax year appeals, please address them to the board, in writing.

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