

TITLE V TAXATION

CHAPTER 76 APPORTIONMENT, ASSESSMENT AND ABATEMENT OF TAXES

Abatement

Section 76:16

76:16 By Selectmen or Assessors. –

- I. (a) Selectmen or assessors, for good cause shown, may abate any tax, including prior years' taxes, assessed by them or by their predecessors, including any portion of interest accrued on such tax; or (b) Any person aggrieved by the assessment of a tax by the selectmen or assessors and who has complied with the requirements of RSA 74, may, by March 1, following the date of notice of tax under RSA 76:1-a, and not afterwards, apply in writing on the form set out in paragraph III to the selectmen or assessors for an abatement of the tax. The municipality may charge the taxpayer a fee to cover the costs of the form required by paragraph III.
- II. Upon receipt of an application under paragraph I(b), the selectmen or assessors shall review the application and shall grant, for good cause shown, or deny the application in writing by July 1 after notice of tax date under RSA 76:1-a. The failure to respond shall constitute denial. All such written decisions shall be sent by first class mail to the taxpayer and shall include a notice of the appeal procedure under RSA 76:16-a and RSA 76:17 and of the deadline for such an appeal. The board of tax and land appeals shall prepare a form for this purpose. Municipalities may, at their option, require the taxpayer to furnish a self-addressed envelope with sufficient postage for the mailing of this written decision.
- III. The abatement application form shall be prescribed by the board of tax and land appeals. The form shall include the following and such other information deemed necessary by the board:
- (a) Instructions on completing and filing the form, including an explanation of the grounds for requesting tax abatements, including abatements for poverty and inability to pay pursuant to RSA 76.
 - (b) Sections for information concerning the person applying, the property for which the abatement is sought and other properties in the municipality owned by the person applying.
 - (c) A section concerning compliance with the RSA 74 inventory requirement.
 - (d) A section explaining the appeal procedure and stating the appeal deadline in the event the municipality denies the tax relief request in whole or part.
 - (e) A section requiring the applicant to state with specificity the reasons supporting the abatement request with an explanation of what specificity means.
 - (f) A section for the applicant to list any comparable properties supporting an abatement request.
 - (g) A place for the applicant's signature with a certification by the person applying that the application has a good faith basis and the facts in the application are true.
 - (h) The statement: "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."

IV. Failure to use the form prescribed in paragraph III shall not affect the right to seek tax relief.

Source. RS 44:1. CS 47:1. GS 53:10. GL 57:11. PS 59:10. PL 64:13. 1939, 46:1. RL 77:13. RSA 76:16. 1967, 180:1. 1990, 49:1. 1991, 386:3, 5. 1992, 175:1. 1993, 86:1. 1994, 91:1, 2; 393:3. 1995, 265:16. 1997, 189:1. 2002, 217:1. 2004, 203:12, eff. June 11, 2004. 2014, 175:1, eff. Sept. 9, 2014.