## TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

## **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.

**<u>DEADLINES</u>**: 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

ax.

<u>Step Two</u>: 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) <u>no earlier than:</u> 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) <u>no later than</u> 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 <u>must</u> 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 H.** The applicant(s) <u>must</u> 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.

FOR MUNICIPALITY USE ONLY:
Town File No.:
Taxpayer Name:

# RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

SECTION A. Party	v(ies) Applying (Owner(s)/Tax	<u>kpayer(s))</u>		
Name(s):				
Mailing Address(es)				
Telephone Number(s	e): (Work)	(Home)		
Any interest paid to the with federal law. Prior social security number	s granted and taxes have been paid e applicant must be reported by the to the payment of an abatement w or federal tax identification number ntial and exempt from a public info	municipality to the United Statistist interest, the taxpayer shall er. Municipalities shall treat the	ates Internal Revenue Service, provide the municipality with ne social security or federal tax	, in accordance the applicant's
SECTION B. <u>Party</u>	's(ies') Representative if other	r than Person(s) Applying	(Also complete Section A	7)
Name(s):				
Mailing Address(es):				
Telephone Number(s	): (Work)	(Home)		
SECTION C. Prop	erty(ies) for which Abatemen	t is Sought		
	lot number, the actual street addreel, and the assessment.	dress and town of each prop	perty for which abatement i	s sought, a brief
Town Parcel ID#	Street Address/Town	Description	Assessment	
WAS AN INVENTO	ORY BLANK TIMELY FILED	FOR THIS PROPERTY FO	OR 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	<u>Description</u>	<u>Assessment</u>		
SECTION E. Reas	ons for Abatement Application				
1) establishing an ass establishing poverty	sessment is disproportionate to ma	for good cause shown. "Good cause" rket value and the municipality's leve form can be utilized for either basis of a batement.	l of assessment; or 2)		
such as taxes too high	h, disproportionately assessed oras	all the resasons supporting your applicates sessment exceeds market value are interested the following: (all may not apply):			
2. market dat profession	al opinion of value; and/or	urement of property; the April 1 assessment date, supporte ent is disproportionate by comparing the			
and the tov	wn-wide level of assessment.				
Note: If you have ar	a appraisal or other documentation	, please submit it with this application	1.		
other relief such as re		why abatement of taxes is appropriat some alternative public assistance.	e as opposed to some		
(Attach additional sho	eets if needed.)				

# SECTION F. Taxpayer's(s') Opinion of Market Value

State your opinion o	f the market value of the prop	perty(ies) appealed as of April 1 of	the year under app	eal.
Town Parcel ID # _		Appeal Year Market Value \$		
Town Parcel ID #		Appeal Year Market Value \$		
Explain the basis for	your value opinion(s). (Atta	ch additional sheets if necessary.)		
SECTION G. Sale	s, Rental and/or Assessment	: Comparisons		
	list the comparable rental pro	overassessment of your property(iesperties and their rents.	s). If you are appea	aling an income
Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
SECTION H. <u>Cert</u>	cification by Party(ies) Appl	ying		
certifies (certify) and		MUST sign the application. By s of RSA ch. 641 the application has		
Date:		(Signature)		
		(Signature)		
		(Print Name and Title)		
Date:		(Signature)		
		(Print Name and Title)		

### 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; the Party(ies) applying has (have) authorized this representation and has (have) signed this application; and a copy of this form was sent to the Party(ies) applying. Date: (Representative's Signature) Print Name 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 . . . . " DENIED Abatement Request: GRANTED Revised Assessment: \$ Remarks: Date:

(Selectman/Assessor Signature)

(Selectman/Assessor Signature)

(Selectman/Assessor Signature)

(Selectman/Assessor Signature)