NEW HAMPSHIRE TAX ABATEMENT PROCESS
AN OVERVIEW FOR TAX COLLECTORS

A Presentation for the NH Tax Collector's Association (NHTCA)
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I. INTRODUCTION

In one sense, the Tax Collector has no real involvement in the Tax Abatement process. At the end of the process, you get a Notice from your Selectmen/Board of Assessors, that some amount of tax debt (interest or principal or both) has been "written off" (forgiven; adjusted; abated). If you still are showing a balance, then you need to make an adjustment in your records, and the Town Clerk makes a note on the warrants previously filed with his/her office (in red ink no less!). That's it-

However, as Tax Collector, you are often the "face" of the municipal collection process, and perhaps the first one to get the questions from an unhappy taxpayer. To the extent you understand the tax abatement process, you can more effectively respond to taxpayer concerns and provide some level of guidance (being careful not to be dispensing "legal" advice).

As a preliminary matter, one must keep in mind the distinction between an "abatement appeal" and an "exemption appeal". An "exemption appeal" involves a challenge by a taxpayer that their real estate should not be taxed at all, as it qualifies the

be "tax exempt". These exemptions are generally found in RSA 72:23 (and some following sections). The procedures related to "tax exemptions" are different (perhaps a topic for another day). The outcomes can look somewhat similar, particularly when we are talking about "partial exemptions". E.g., Appeal of Emissaries of Devine Light, 140 N.H. 552 (1995). Cases turn on "use and occupancy" for the exempt purpose.

An "abatement appeal" is a challenge to the amount assessed to a "non exempt" property. As we will see below, such an "abatement" can take the form of a full reduction of taxes (e.g. a poverty abatement), but typically it involves a request to "reduce" the taxes assessed on a property by a reduction in the "assessment" on which the taxes are based.

II. THE ASSESSMENT PROCESS

The abatement process is a function of the assessment process. Under that process, the Selectmen must make an inventory of all taxable property as of April 1st. RSA 74:1. With certain exceptions (e.g. open space assessments under RSA 79-A), they are required to appraise property at its "market value". RSA 75:1. This is defined as the value that represents "payment of a just debt due from a solvent debtor". Id. Generally, this means that property is to be valued at its "highest and best use". 16 N.H. Practice (Loughlin) 4th Ed §20.02. The Selectmen are obligated to make adjustments annually if necessary to reflect changes in the general market value of property such that all assessments are "proportional" within the community. RSA 75:8(I). LLK Trust vs. Town of Wolfeboro, 159 N.H. 734 (2010). Adjustment to property valuation can be caused by such things as material physical change, zoning change, changes to exemption and credits, or changes in boundary or area. See RSA 75:8(II). In 2021 the State Supreme Court held that the language in RSA 75:8 did not allow revisions to assessments to

"correct an error" in an assessment, because the property had not undergone a "change" (i.e. once revaluation had occurred, no revision was possible until the next revaluation or physical change). Merrimack Premium Outlets LLC vs Town of Merrimack, 174 N.H. 481 (2021). The Legislature responded immediately with an amendment allowing correction of errors in existing appraisals. Chapter 163, Laws of 2022.

Adjustments to assessments shall be made in accordance with State assessing guidelines. RSA 75:8(I). This is in fulfillment of the constitutional obligation under Part II Article 6 "that there shall be a valuation of the estates within the state taken anew once in every five years, at least..." See, Sirrell vs State of New Hampshire, 146 N.H. 364, 380 (2001). See also, RSA 75:8-a (Selectmen shall reappraise at least as often as every fifth year.) This does not require full physical inspections every five years (Sirrell, supra), but it may well require re-valuations or adjustments in value, not less than every five (5) years. Id. Communities with populations over 10,000 may decide to do annual assessing adjustments. RSA 75:8-b.

Following the Sirrell decision the legislature enacted a sophisticated process to help insure a statewide application of uniform assessing guidelines. See RSA 21-J:3 (XXVI). In addition, there was established a system of rolling 5 year reviews of local assessments by state officials. See RSA 75:8-a. Because of the existence of the statewide property tax, there is a compelling state need to make sure that all municipalities are operating with proportional assessments. Sirrell, supra at 383.

In 2012 the Legislature added a provision allowing for the adjustment of an assessment and a proration of the tax liability if a building is damaged by casualty loss after April 1st. RSA 76:21. In a 2023 decision (Clearview Realty Ventures vs City of

Laconia, 175 N.H. 671 (2023), the Supreme Court held that the COVID outbreak did not result in a "natural disaster" which "damaged" the taxpayer's buildings.

III TAXATION

Based on the (presumably proportional) assessments they make, the Selectmen must "seasonably assess" all the taxes attributable to the property. RSA 76:5. This includes state and county taxes which they have been directed to collect, along with local taxes as fixed by the DRA following an evaluation of the voted appropriations. Id. The legislature has made clear that even if the assessment valuations have not been certified by the DRA, the taxing authority of the Selectmen remains beyond challenge. Id. The Selectmen prepare a warrant directed to the Tax Collector, directing the collection of all taxes assessed by Selectmen. RSA 76:10.

IV THE PURPOSE OF ABATEMENTS

Tax abatements are not explicitly recognized in the State Constitution. Opinion of Justices (School Financing), 142 N.H. 892, 900 (1998). The tax abatement process has evolved statutorily to provide a mechanism to eliminate any irregularity or illegality in the assessment of a tax. Briggs Petition, 29 N.H. 547 (1854). The purpose is to determine whether the Petitioner is unlawfully or unjustly taxed as between himself and other taxpayers. 16 N.H. Prac. (Loughlin) §23.02. A taxpayer must be "personally aggrieved" to receive an abatement. Barksdale vs. Town of Epsom, 136 N.H. 511, 514 (1992) (Citizens not personally aggrieved because they do not have children in school system; not entitled to an abatement). See also, Opinion of the Justices (School Financing), supra. In the Supreme Court decision on the statewide property tax (Sirrell vs State of New Hampshire, 146 N.H. 364 (2001)) the Court stated that "taxes must not merely be

proportional, but in due proportion, so that each individual's just share, and no more, shall fall upon him." Sirrell, supra, citing, Rollins vs Dover, 93 N.H. 448 (1945). The Court has held that the burden of proof when alleging under-assessment of others, is that a taxpayer must prove a systematic pattern of taxation that is not proportional and reasonable (with) specific facts showing a widespread scheme of intentional discrimination". Id.

V AUTHORITY TO ABATE

The abatement process is set forth in state law. It must be strictly followed in order for a person to be entitled to relief. Thayer vs. State Tax Commission, 113 N.H. 113 (1973). It is the exclusive remedy available to a taxpayer to challenge his particular tax assessment, and no collateral attacks are permitted. Tyler Road Development vs Londonderry, 145 N.H. 615 (2000). See also, Signal Aviation Services vs. City of Lebanon, 164 N.H. 578 (2013). An abatement proceeding is not the appropriate vehicle to challenge the legality of an appropriation or a tax assessed against the entire community. Bretton Woods Company vs. Carroll, 84 N.H. 428 (1930). A Plaintiff apparently cannot claim that it has the right to challenge a tax assessment based on a contract it has with the municipality. See, Signal Aviation, supra, citing; Piper vs. Meredith, 83 N.H. 107 (1927) (Town cannot by contract, exempt land from taxation).

As a matter of law, the power to abate taxes lies with the persons who assess them. Only the Selectmen (or city assessors) may, for good cause shown, abate any tax assessed by them or by their predecessors, including any portion of interest accrued on such tax. RSA 76:16. This power is vested in the Selectmen (or subsequently on appeal in the Court or BTLA). It may not be directed by vote of the Town. Hampstead vs. Plaistow, 48 N.H. 84 (1869).

VI PRERQUISITES TO ENTITLEMENT TO AN ABATEMENT

Historically, the failure to file an Inventory form precluded a taxpayer from filing for a tax abatement. See, e.g. Bartlett vs. New Boston, 77 N.H. 476 (1915); Appeal of Shane Brady, 145 N.H. 308 (2000). This was removed in 2011. See, Chapter 206, Law of 2011. Under current law, the only "penalty" for failure to file a timely Inventory is a financial penalty of one percent of the property tax assessed, capped at $50.00. See, RSA 74:7-a. Note that most Towns have elected to drop the requirement for Inventory filing (RSA 74:4-o), particularly as building permit and code enforcement processes are used to track changes to properties which would trigger a revised assessment..

A former requirement that a taxpayer had to cooperate by allowing access to a property for inspection purposes, failing which, the taxpayer could not appeal their tax assessment was also removed in 2011 . The municipality may apply for and receive an Administrative Inspection warrant under RSA 595-B to conduct a property inspection for appraisal purposes. RSA 74:17 (I). It is also likely an inspection could be required as part of any "discovery" in subsequent appeals filed by a taxpayer.

VII APPLICATION FOR ABATEMENT

The first step in the process of appealing a tax assessment is filing a written request for abatement with the Selectmen by March 1st following the date of the notice of tax and not afterwards. RSA 76:16(I). If this date happens to fall on a Saturday or Sunday, the filing deadline is the following Monday. See, RSA 21:35 (II). A filing is timely filed if it is postmarked by the post office on the filing date. See, RSA 74:16-e. The time periods are mandatory from the taxpayer's point of view. "Following notice of the tax" is important, because an application filed even before the bill is issued is not legally

sufficient. Appeal of Estate of Van Lunen, 145 N.H. 82 (2000). The "notice of tax date" is the date certified to the DRA as the last date of mailing of the final tax bills. In communities with semi-annual billing, this is the second tax bill (RSA 76:1-a(I)(b)), while in quarterly billing communities, it is the "last" bill. RSA 76:1-a(I)(d). The only exception for the above noted filing deadlines is in towns where the "final" tax bill is issued after December 31st, in which case, the application deadline is two (2) months after the notice of tax.

The legislature has attempted to standardize the application process by mandating that the Board of Tax and Land Appeals (BTLA) prepare a standard form for local abatement requests. See, RSA 76:16(III). A copy of the current version of the BTLA form is attached to these materials. Unfortunately, this effort was undercut by another section of the law which provides that failure to use the standard form does not affect the right to an abatement. RSA 76:16(IV).

In 2011, the State Supreme Court ruled that the "signature requirement" (See, RSA 76:16 (III) (g)) was not satisfied by an "agent" (taxpayer representative) signing the form on behalf of the taxpayer. In Re: Wilson, 161 N.H. 159 (2011). Such failure may likely preclude a further appeal to the BTLA. Wilson, supra. Because the Court system does not have a "rule" in the same way as the BTLA does, the failure of the taxpayer to personally sign can be grounds for the municipality to deny, but may not preclude a Court appeal (but it could). Henderson Holdings at Sugar Hill, LLC vs. Town of Sugar Hill, 164 N.H. 36 (2012).

A taxpayer need not go into great detail in the abatement applications. A brief explanation of the reasons the taxpayer believes they are entitled to relief is sufficient to initiate the appeal process. GGP Steeplegate, Inc. vs. City of Concord, 150 N.H. 883

(2004). See also, Henderson Holdings at Sugar Hill, supra. (The tax abatement scheme should be construed liberally, in advancement of the rule of remedial justice which it lays down.)

A 2014 amendment to RSA 76:16 (I) confirmed that the Selectmen may abate taxes for prior years assessed by their predecessors. See, Chapter 175, Laws of 2014. There continues to be some question as to whether Selectmen may abate taxes where the taxpayer has not applied within the deadline periods. The statute uses the phrase "Selectmen ... may abate any tax assessed by them or their predecessors..." RSA 76:16(I) (emphasis added). In addition, the law allows abatement of "accrued interest". Id. This gives weight to the argument that late filing can be granted because accrued interest is only likely in the case of a late filing.

VIII ACTION BY SELECTMEN

Once an abatement request is received by the Selectmen, the statute requires them to grant or deny same in writing by July 1st after notice of tax, although it also states that failure to respond is considered a denial. RSA 76:16(II). The only exception is in communities with "late" tax bills, where the deadline is 6 months from the date of notice of the tax. The DRA is charged to prepare a standardized form for use by municipalities. Id.

IX APPEALING A SELECTMEN'S DENIAL

If the Selectmen reject the abatement request, or deny it by inaction, the taxpayer then has a choice of actions: (1) they may file an appeal with the Board of Tax and Land Appeals (RSA 76:16-a) or they may petition the Superior Court (RSA 76:17). In either case, such filing must be made by September 1st following the date of tax (Id.), unless the bills were "late" in which case it is eight (8) months from the Notice of Tax date.

There are many cases which make clear that the filing deadline (whenever it occurs) is critical, and even a few days late is too late (Appeal of Roketenetz, 122 N.H. 869 (1982) (five days late is too late)) and that no excuse of oversight or omission can excuse compliance. Arlington American Sample Book Co. vs. Board of Taxation, 116 N.H. 575 (1976). Keep in mind that under RSA 21:35 governing the computation of time, mandating that if any state law specifies a Saturday, Sunday or legal holiday as the deadline to file documents or pay a fee, the deadline is automatically the next business day. RSA 21:35 (II). Even if discussions with the Selectmen are still ongoing, the taxpayer must comply with the filing requirement. Missionaries of La Salette Corp., vs. Enfield, 116 N.H. 274 (1976) (settlement negotiations do not suspend time periods or serve as estoppel).

X HEARINGS

The hearings before either the Court or BTLA are considered *de novo*, meaning any evidence bearing on the issue can be presented, even if it was not originally presented to the Selectmen. Arlington Mills vs. Salem, 83 N.H. 148 (1927). However, the Board and the Court are not at liberty to grant abatements on properties the applicant did not submit requests for from the Selectmen. Appeal of Sunapee, 126 N.H. 214 (1985). Under BTLA administrative rules the "grounds stated in the appeal document shall control the issues before the Board". NH Code of Admin. Rules Tax 203.03 (g).

The choice of procedure by the Taxpayer has a great impact on the hearing process. Typically, if the appeal is to the BTLA, the community may be represented by its Assessor, or Assessing consultant. Taxpayers are often "pro se". The Rules of Evidence applicable in Court Proceedings do not apply before the BTLA. Tax 201.30. On the other

hand, Superior Court proceedings are more formal, almost always involve lawyers (pro se folks are at definite disadvantage in the Court system), and have very technical rules of evidence and discovery.

XI FURTHER APPEAL RIGHTS

Appeals from either the BTLA or from the Superior Court go to the Supreme Court. When appealing from a BTLA decision, a party first must file a Motion for Rehearing within thirty (30) days of the initial decision. RSA 541:4. N.H. Code Adm. Rules Tax 201.37(a). There are time requirements for the BTLA to act on the rehearing request. A thirty (30) day appeal period is specified from the date of the Court decision, or the BTLA ruling on the request for rehearing. RSA 541:6; Supreme Court Rule 7(1). Generally, in tax abatement appeals, the Supreme Court treats valuation as a question of fact and will not overturn the lower court (or BTLA) unless the factual findings are clearly erroneous or unsupported by the evidence. Rye Beach Country Club vs Town of Rye, 143 N.H. 122 (1998). By statute, findings of fact by the BTLA are "final" and any appeal is limited to questions of law. RSA 76:16-a (V). See also, In Re Porobic, 175 N.H. 456 (2022). This does not mean that the BTLA findings are unreviewable, if they are made without evidence. Porobic, supra. The Supreme Court will not set aside a lower tribunal except for errors of law unless it is satisfied, by a clear preponderance of the evidence, that it is unjust or unreasonable. Appeal of Thermo-Fisher Scientific, 160 N.H. 670 (2010).

XII GROUNDS FOR AN ABATEMENT

Grounds for abatement in general are defined as "good cause shown". RSA 76:16. This is not defined by statute (See, Barksdale vs. Town of Epsom, 136 N.H. 511, 513 (1992)) Consequently, the "plain and ordinary" meaning of the phrase governs. Id. In the

Barksdale case, the NH Supreme Court adopts a definition found in Webster's Third New International Dictionary:

> "good cause (is) a cause or reason sufficient in law; one that is based in equity or justice or that would motivate a reasonable man under all the circumstances".
>
> Id at 514.

One can glean the following from Court opinions:

a) Good cause exists if the challenge is that the property is exempt from taxation under RSA 72:23 or other sections. Winnipiseogee Lake Cotton and Woolen Mfg. Co. vs. Laconia, 74 N.H. 82 (1906); Bishop of the Protestant Episcopal Dioceses vs Town of Durham, 169 N.H. 945 (2016). As noted above, there is a separate process for asserting a "tax exemption".

b) Good cause exists if a mistake can be shown. This can be a computation error, or an error in the size, scope, amount or area of the property subject to tax. Winnipiseogee Lake, supra.

c) Poverty has been (Briggs Petition, 29 N.H. 547 (1854)) and still is, (Ansara vs. Nashua, 118 N.H. 879 (1978)) a good cause for abatement. See also, Opinion of Justices (School Financing), 142 N.H. 892 (1998). (Briggs reaffirmed as valid precedent). However, the Supreme Court has narrowed this exception since a taxpayer must, to the extent they have equity in the real estate, show they could not refinance, relocate or obtain additional public assistance. Ansara, supra.

d) The 1992 "Epsom School" Tax Abatement case (Barksdale vs. Town of Epsom, 136 N.H. 511 (1992)) provided several rules on tax abatements. The

Town's program of giving tax abatements to residents who sent their children to private school was struck down. The Supreme Court held that:

i. In order to be "personally aggrieved" as required, one must be affected more than simply by not adding to the municipal expense of education.

ii. "Good cause" as called for in the statutes, while not expressly limited to disproportionality and inability to pay, is to be narrowly construed. It does not include a person undertaking to perform a responsibility which benefits the community. Id at 516.

Likewise, the 1998 decision on Governor Shaheen's "ABC Plan" (Opinion of Justices (School Financing), 142 N.H. 892 (1998)), which found unconstitutional a system of general community "abatements" as part of a statewide education tax rate, was also instructive. The Court stated that:

i) Abatements must be supported by good cause, and exemptions by just reasons, which reasonably promote some proper object of public welfare or interest.

ii) Prevention of "social discord and because other tax resolutions could be divisive" does not constitute good cause.

iii) An abatement is never valid if its intent is to achieve disproportionality for the sake of disproportionality.

e) The decision in the case of Carr vs Town of New London 170 N.H.10 (5/17/017) does provide some more expansive language for good cause. While holding that it is not "boundless", it is not strictly limited to poverty or disproportionality, suggesting that the statute provides a "liberal tax abatement framework to promote

equitable resolutions". In fact, in the Barksdale opinion, the Court points out that statutory enactments which do provide for abatements are situations where the abatements "compensate someone for undertaking a responsibility that benefits the municipality." Id at 516. (citing RSA 76:19 – abatements for planting shade trees).

f) The majority of abatements are based on the claim that the taxes assessed are excessive, causing the taxpayer to pay more than his/her fair share of taxes. See, Tennessee Gas Pipeline Co. vs. Town of Hudson, 145 NH 598 (2000). This is the "disproportionality" argument.

XIII DISPROPORTIONALITY

A taxpayer establishes a "disproportionate" assessment by showing that the taxes on a given parcel are excessive, causing that taxpayer to pay more than his fair share of public expense. 16 N.H. Prac. §26.06. This is tied into the Constitutional requirement that a taxpayer should not bear more than his/her common share of the tax burden. N.H. Const. Pt. I Art. 5; Pt II Art 12. See, Public Service Co. of N.H. vs. Seabrook, 133 N.H. 365 (1990).

The normal test stated for disproportionality is whether the taxpayer can establish by a preponderance of the evidence that the tax assessed against his or her property was disproportionately higher as a percentage of its fair market value than was the case with other property in the community. Appeal of Sunapee, 126 N.H. 214 (1985); Porter vs Town of Sanbornton, 150 N.H. 363 (2003). Ventas Realty Partnership vs City of Dover, 172 N.H. 752 (2020). Just because a property is assessed above its market value is not grounds for abatement, because all the properties in a given community may be similarly

over assessed. Ainsworth vs. Claremont, 106 N.H. 85 (1964); Bedford Development vs. Bedford, 122 N.H. 187 (1982).

The process for a taxpayer to establish disproportionate assessment requires the establishment of

a) the market value of the property at issue;

b) comparing that value to the assessed value to establish a ratio of assessment to such value, and;

c) comparing that ratio to the relationship between assessment and fair market value in the community as a whole.

Milford Properties, Inc. vs. Milford, 120 N.H. 581 (1980); Appeal of Loudon Road Realty Trust, 128 N.H. 624 (1986). A taxpayer cannot assert that only a "portion" of their assessment is erroneous (e.g., the "land" is over valued). A taxpayer must establish that the total valuation is disproportionate. In Re: Walsh, supra (Taxpayer claimed that the Town did not need access to house since appeal was only on land valuation; Supreme Court rejects this argument).

In addition, a taxpayer does not prevail simply because he/she proves that the municipal assessment methodology was flawed. The burden remains on the taxpayer to prove that the flawed methodology produced a disproportionate assessment. LLK Trust vs. Town of Wolfeboro, 159 N.H. 734 (2010); Porter vs. Town of Sanbornton, 150 N.H. 363 (2003).

XIV EQUALIZATION RATIO

In making assessments, a municipality is required to use a uniform equalization ratio to insure proportional assessments. Public Service Company vs. Town of Seabrook,

133 N.H. 365 (1990). In many cases, municipalities use an "equalization ratio" prepared by the DRA. See, RSA 21-J:3. This is done by a method of surveying actual property sales in a given community and comparing them with the assessed values of each parcel. A community is also free to create its own ratio to discount properties fair market value to assessed value. Appeal of Andrews, 136 N.H. 61 (1992).

The municipality must advise the BTLA or Court what ratio it is using in general assessments in the community. Appeal of City of Nashua, 138 N.H. 261, 266 (1994). If it does not use the DRA ratio, it must also disclose the methodology being used. Id. The burden then shifts to the appealing party if they wish to challenge that ratio and show that some other ratio more closely reflects the general level of assessment. Id, citing, Poorvu vs. City of Nashua, 118 N.H. 632 (1978).

While it is recognized that the median ratio value is simply a mathematical average, the Supreme Court has clearly stated that such median value represents the general level of assessment and all abatements must be to that level. Appeal of Andrews, supra at 65.

XV FAIR MARKET VALUE

There are a myriad of cases which deal with the establishment of fair market value. There are generally three (3) accepted methods to value real estate;

1) replacement cost approach

2) comparable sales approach

3) capitalization of income

and the local governing body responsible for assessing is free to choose the most appropriate in any given case. Town of Croydon vs. Current Use Advisory Board, 121

N.H. 442 (1981). [In the case of public utilities, different criteria apply - See, Public Service Company of New Hampshire vs. Town of Bow, 139 N.H. 105 (1994).]

XVI SCOPE OF RELIEF

Even if a taxpayer can demonstrate the assessment on a given parcel is disproportionate, he does not necessarily win. The BTLA/Superior Court must consider assessments on any other of the taxpayer's properties, for a taxpayer is not entitled to an abatement on any given parcel unless the aggregate valuation placed on all of his property is unfavorably disproportionate to the assessment of property generally. Appeal of Town of Sunapee, 126 N.H. 214 (1985).

The power of the Court (and presumably the BTLA) is limited to ruling on the taxpayer's abatement request. The Court may not increase an assessment, even if it deems it necessary to avoid an unjust burden on other taxpayers. LPS Ass'n. vs. Town of Gilford, 142 N.H. 369 (1997). Further, and based on the laws requiring timely appeal, a taxpayer may not seek refunds for taxes which were erroneously assessed in prior years, even in the face of a claim of concealment, although the Supreme Court has suggested that outright fraud might allow such a claim. Portsmouth Country Club vs Town of Greenland, 152 N.H. 617 (2005).

XVII REFUND

If an abatement is granted, taxpayers who have previously paid their taxes (it is not mandatory that payment be made to qualify for abatement) are entitled to interest on their refund amount at the rate of 4% (effective for tax years beginning 4/1/2022; 6% for prior years). RSA 76:17-a. Taxpayers are required to provide their social security numbers to allow the reporting of interest earned to taxing authorities. See, RSA

76:16(III)(h). The law still requires that abatements be noted in official town records "in red ink". RSA 76:20. If a taxpayer owes other taxes in the community, the governing body may apply abatement refunds to these unpaid taxes with notice provided to the taxpayer. RSA 76:17-d.

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

TAXPAYER'S 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.

Town Parcel ID#	Street Address/Town	Description	Assessment

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

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 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.

Town Parcel ID# _____ Appeal Year Market Value $_____

Town Parcel ID# _____ Appeal Year Market Value $_____

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

_____

_____

_____

_____

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.)

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

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 641:3 the application has a good faith basis and the facts stated are true to the best of my/our knowledge.

Date: _____

_____
(Signature)

_____
(Print Name)

_____
(Signature)

_____
(Print Name)

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 641:3:

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) (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 . . . ."

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

Remarks:

_____

_____

_____

_____

_____

Date: _____

_____ _____

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

_____ _____

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