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) _____

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(es): _____

Telephone Number(s): (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 of the parcel, 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 ____

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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 resasons supporting your application. Statements such as taxes too high, disproportionately assessed orassessment 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.
(See Ansara v. City of Nashua, 118 N.H. 879 (1978)).

(Attach additional sheets if needed.)

_____

_____

_____

_____

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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.

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

Date: _____

_____
(Signature)

_____
(Print Name and Title)

Date: _____

_____
(Signature)

_____
(Print Name and Title)

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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)

_____
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: _____

_____   _____
(Selectman/Assessor Signature)   (Selectman/Assessor Signature)

_____   _____
(Selectman/Assessor Signature)   (Selectman/Assessor Signature)