TAXPAYER'S RSA 76:16-a PROPERTY TAX APPEAL TO THE BOARD OF TAX AND LAND APPEALS

INSTRUCTIONS

1. Complete the appeal form by typing or printing legibly in ink.

2. File this appeal document with BTLA within the RSA 76:16-a deadlines (see below), but only after applying, in writing, for an abatement with the municipality.

DEADLINES: The following deadlines apply to the vast majority of appeals, but exceptions are also listed below. The "notice of tax" refers to the date the 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.

EXCEPTIONS:

1. 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.

2. For appeals to the BTLA only and not the superior court, "if the date for filing . . . falls upon a Saturday, Sunday or legal holiday, the filing shall be considered timely if performed on the next business day." RSA 80:55, III; RSA 76:16-e. The date filed with the BTLA shall be either the date of hand delivery, postmark or receipted overnight delivery service. Tax 102.26.

FORM COMPLETION GUIDELINES:

1. **SECTIONS A & B.** Until the BTLA is otherwise informed in writing by the person(s) named in this appeal ("Party"), all orders, notices and communications shall be made to: a) the Party's(ies') listed address and phone number; or b) the representative's address and phone number. Section B needs to be completed only if a representative will be appearing on behalf of the Party(ies).

2. **SECTION C.** List only the properties you are appealing and for which an abatement application was filed with your municipality. The same form may be used to appeal more than one property, provided the properties are all in common ownership. For example, if John and Jane Smith jointly own two properties, they only need to file one appeal. But, if they own one property jointly and Jane owns one property by herself, a separate appeal must be filed for each property.

3. **SECTION F.** Taxes may be abated "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. State with specificity each of the reasons you intend to rely on in presenting your appeal. The appeal will be restricted to the grounds stated. If you also intend to rely upon an appraisal as the grounds of your appeal, you shall so state in Section F, and, if currently available, provide it with the appeal.

4. **SECTION G.** The taxpayer has the burden of proof to show 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).

   Examples $150,000 (assessment) ÷.96 (equalization ratio) = $156,250 equalized assessment; $150,000 (assessment) ÷1.20 (equalization ratio) = $125,000 equalized assessment. 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.

OTHER INFORMATION:

The BTLA has an information packet that answers many commonly asked questions. You may obtain the information packet by clicking on the Property Tax page or by calling (603) 271-2578.

In addition to the information packet, the BTLA's website has other information that may be helpful, including the board's administrative rules and filing deadlines. Please refer to the rules for more details regarding BTLA procedures. The BTLA staff cannot give legal advice to either taxpayers or municipalities.

Please note this appeal process pertains to a single tax year. Disputes with the municipality in a future year may require filing additional abatement applications and appeals.

RSA 76:16-a PROPERTY TAX APPEAL TO BOARD OF TAX AND LAND APPEALS

TAX YEAR APPEALED: _____
MUNICIPALITY: _____

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

Name(s): _____

Mailing Address(es): _____

Telephone Number(s): (Work) _____ (Home) _____

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

Name(s): _____

Mailing Address: _____

Telephone Number: (Work) _____ (Home) _____

SECTION C. Property(ies) Appealed

List the tax map and lot number, the actual street address of each property appealed, a brief description and the assessment. (Attach additional sheets if needed.)

Town Parcel ID#	Street Address/Town	Description	Assessment

Check the applicable box:

- ☐ Single family
- ☐ Commercial/Industrial
- ☐ Residential Condominium
- ☐ Residential Multi Unit
- ☐ Vacant, Unimproved land
- ☐ Manufactured Home
- ☐ Manufactured Housing Park
- ☐ Other: _____

SECTION D. Pending Appeals

List any pending and/or prior appeals on file with this board. Attach additional sheets if needed.

Docket # _____ Docket # _____ Docket # _____

SECTION E. Other Property(ies) Owned by the Taxpayer(s) which is (are) NOT Being Appealed

List other property(ies) owned in the same name(s) in the municipality that is (are) not being appealed. (Attach additional sheets if needed.)

Town Parcel ID#	Street Address/Town	Description	Assessment

SECTION F. Reasons for Appeal

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 also intend to rely upon an appraisal as the grounds of your appeal, you shall so state in Section F, and if currently available, provide it with the appeal.

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).

Your appeal will be limited to the grounds you list here. Tax 203.03(g). (Attach additional sheets if needed.)

SECTION G. 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 H. Comparable Properties

List the properties you are relying upon to show overassessment of your property(ies).

Town Parcel ID#	Street Address/Town	Description	Assessment

SECTION I. Certification by Party(ies)

By signing below, the person(s) appealing certifies (certify) and swear(s) under the penalties of RSA Chapter 641 (**check off to ensure compliance**):

☐ a written abatement application was timely filed with the municipality, and the application included the property(ies) appealed;

☐ an inventory form was timely filed (if required by the municipality);

☐ the municipality has responded to the abatement application, or July 1 has passed and the municipality has not provided a response to the abatement application; and

☐ the appeal has a good faith basis and the facts stated are true to the best of my/our knowledge.

Date: _____ Signature: _____

Print Name: _____

Date: _____ Signature: _____

Print Name: _____

SECTION J. Certification and Appearance by Representative (If other than Party(ies) Appealing)

By signing below, the representative of the Party(ies) certifies and swears under penalties of RSA Chapter 641:

1. all certifications in Section I are true;

2. the Party(ies) appealing has (have) authorized this representation; and

3. a copy of this form was sent to the Party(ies) appealing.

Date: _____ _____
(Representative's Signature)

_____
(Print Name)

FILING INSTRUCTIONS

Mail the completed appeal document, along with a **nonrefundable** $65.00 check, payable to: "Treasurer, State of New Hampshire"

Board of Tax and Land Appeals
Governor Hugh J. Gallen State Office Park
107 Pleasant Street, Johnson Hall
Concord, NH 03301

Web Site: www.state.nh.us/btla

MAKE A COPY OF THIS DOCUMENT FOR YOUR OWN RECORDS

FOR BTLA USE ONLY
Municipality:
Check #:
Amount: