TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY

City of Manchester, NH
Board of Assessors
One City Hall Plaza
Manchester, NH 03101
(603) 624-6520

TAX YEAR APPEALED **2010**

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.

DEADLINES: 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 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.

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 F.** 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 divided by ratio). 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.

3. **SECTION H.** The applicant(s) must 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.**

Lot#_____

Map#_____

Tax Acct#_____

RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY **TAX YEAR: 2010**

City of Manchester, NH

SECTION A. **Party(ies) Applying (Owner(s)/Taxpayer(s)**

Name(s):_____

Mailing Address_____

City, State, Zip Code: _____

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 thepayment 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:_____

City, State, Zip Code:_____

Telephone Number: (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, and the assessment.

Town Parcel ID#	Street Address/Town	Description	Assessment

WAS AN INVENTORY BLANK TIMELY FILED FOR THIS PROPERTY? **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	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..

Tax Map/Lot #: _____ $_____
Tax Map/Lot #: _____ $_____
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)
_____
(Signature)

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)

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Tax Map#_____ Lot# _____ Tax Account#_____

SECTION I. Disposition of Application* (For Selectmen's/Assessor's Use)

*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 . . .

Decision: Date: _____**Granted** _____ **Previous Assessment**: _____

_____ **DENIED** _____ **Revised Assessment:** _____

(Amount of Abatement)

Difference:

_____

Remarks:

_____

_____

_____

_____

_____

_____ _____
(Assessor Signature) (Assessor Signature)

_____
(Assessor Signature)

Tax mod AP mod

SPD _____ CR or REF SPD_____ VEND#_____

INPUT DATE _____ PO#_____ DATE _____

ACCT#(s) _____ ACCT#(s)_____