

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

TAX YEAR APPEALED \_\_\_\_\_

## **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.

**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 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.

FOR MUNICIPALITY USE ONLY:

Town File No.: \_\_\_\_\_

Taxpayer Name: \_\_\_\_\_

**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.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

#### 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.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>

#### 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.)

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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.)

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**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
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_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

**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)

\_\_\_\_\_  
(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 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:

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Date: \_\_\_\_\_

\_\_\_\_\_  
(Selectmen/Assessor Signature)

\_\_\_\_\_  
(Selectmen/Assessor Signature)

\_\_\_\_\_  
(Selectmen/Assessor Signature)

\_\_\_\_\_  
(Selectmen/Assessor Signature)

# City of Berlin, NH

## Assessor's Office

168 Main Street, Berlin, NH 03570  
(603) 752-5245, berlinnh.gov



### COMMONLY ASKED QUESTIONS REGARDING PROPERTY ASSESSMENTS

**1. Why does my property assessment always change?** The City of Berlin hires a private assessing contractor who does cyclical inspections to update the physical data throughout the city during a 5 year period. Also, every 5 years the DRA requires a Full Statistical Update because the real estate market changes over time and the City's Assessments must be updated to reflect current property sale prices. The last Full Statistical Update for Berlin was in 2022. Some years the City is required to perform a Partial Statistical Update due to large fluctuations in the market, this is currently happening for 2022. Final assessments are approved by the Berlin City Council. Each time there is an update, many factors are looked at including, but not limited to: characteristics of neighborhoods, building conditions, property and building sizes, property types and how recent qualified sales in Berlin apply to all these categories. As an example, if market sales show that single family ranches are selling at higher prices, the model will be adjusted accordingly. An increase in property value does not necessarily mean an increase in your property tax bill.

**2. How are my property taxes determined?** The City of Berlin's tax rate is determined by the City Budget which is set annually by the Mayor and Council. The budget is typically presented to the Council in March, and action must be taken by the council by June 19<sup>th</sup> of the fiscal year. The tax rate is set annually, usually in the Fall, by the NH Dept. of Revenue Administration. A tax rate is made up of the City Portion, Local School Portion, County Portion and the State Education Portion.

Your tax bills is then calculated as followed:

$$\text{TAX BILL} = ((\text{ASSESSMENT divided by 1,000}) \times \text{TAX RATE})$$

**3. Why do my tax bills always change?** A Tax Year is from April 1<sup>st</sup> to March 31<sup>st</sup>. Tax bills come out twice a year, typically in June and December. Since the new tax rate for a Tax Year is not finalized until the Fall of each year, the first tax bill is calculated using the previous year's tax rate. By the time the December tax bills are calculated, there is a new tax rate which is used. The June bill is an estimate of taxes, while the December bill is the final. The December amount owed will be the total year's bill minus what was previously paid in June.

**4. How did the 2022 Revaluation affect my property assessment and my tax bill in 2022**  
Your first tax bill you received in June was using your old property assessment and the old tax rate of 36.54/per thousand.

In December, 2022, your tax bill will be using the new assessment and the new tax rate to determine your tax bill. Then the amount you paid in June will be subtracted from the amount due. Tax Assessment cards are available online at [berlinnh.gov](http://berlinnh.gov) or you may contact the office at 603-752-5245, or [lbarrette@berlinnh.gov](mailto:lbarrette@berlinnh.gov)

- 5. How do I apply to my municipality for an abatement?** If you feel your assessed value is higher than market value, you have the opportunity to submit an abatement application with the Assessor's Office. The window of opportunity to file is annually, after the December taxes are mailed out and no later than March 1<sup>st</sup> of the following year. You can find abatement application forms either at the Assessor's Office or online at [www.berlinnh.gov](http://www.berlinnh.gov)
- 6. How do I complete my abatement application?** Full instructions come with the application. "Good Cause" must be shown by the taxpayer. Generally, 'good cause' means:
- 1) An error in the physical data: review your property record card for any errors in collected data. A card can be obtained on the City website [berlinnh.gov](http://berlinnh.gov), or contact the office at 603-752-5245, [lbarrette@berlinnh.gov](mailto:lbarrette@berlinnh.gov)
  - 2) Market data – this should be supported by comparable and qualified sales in the City of Berlin. i.e. no foreclosures, inheritances, bank re-sales, etc If you have any recent appraisals, please submit with the application.
  - 3) Level of assessment -- this should be supported by showing how the assessment was disproportionate by a) showing what the property was worth (market value) on April 1<sup>st</sup> of the year appealed, and b) that 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). Market value is a crucial issue, so taxpayers must have an opinion of the market value estimate which can be shown by obtaining an appraisal or presenting sales of comparable properties.
  - 4) Poverty or Inability to pay -- state in detail, with supporting documents, why an abatement of taxes is appropriate as opposed to some other relief such as relocating, refinancing, or obtaining some alternative public assistance.

### **Burden of Proof**

Please note that the burden of proof that your 'property assessment' is incorrect lies with you, the taxpayer. To carry this burden, you must show what the property was worth on April 1<sup>st</sup> of the year appealed. Using comparable sales is an essential part of most appeals. It is required that you provide in writing all evidence of your claim. This information is essential for the contracted Assessor and the City Council to review your claim. A blank form or a simple statement of 'we feel we are over taxed' will result in a denial based on insufficient evidence. The taxpayer needs to show why the 'assessment' is wrong, and how the assessment has resulted in the taxpayer paying a disproportionate share of taxes.

- 7. How to Appeal the Municipality's Denial of an Abatement?** After a properly filed abatement application is denied by the Berlin City Council or deemed denied after the following July 1<sup>st</sup>, you can either:
- 1) File an application form or letter requesting an abatement with the Board of Tax and Land Appeals, Governor Hugh J. Gallen State Office Park, 107 Pleasant Street Johnson Hall, Concord, NH 03301. Application forms can be obtained from the Board of Tax and Land Appeals 603-271-2578 or online at <https://www.nh.gov/btla/>. Forms must be filed by the following September 1<sup>st</sup> after a denial from the Berlin City Council.
  - 2) OR File a petition for abatement the Superior Court in your county: Coos Superior Court, 55 School Street, Suite 301, Lancaster, NH 03584.