

**TAXPAYER'S ABATEMENT APPLICATION TO MUNICIPALITY**  
**RSA 76: 16 INSTRUCTIONS**  
**USE FOR TAX YEAR 2017**

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 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 received 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. Generally this is the bill due in December of the year.)

**Step One:** Taxpayer must file the abatement application with the Hollis Assessing Office in Town Hall by **Thursday, March 1, 2018** following the notice of tax. (Applications hand-delivered to Town Hall after the close of business at 3:00 pm on March 1, 2018 will be deemed untimely filed.)

**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 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<sup>st</sup> (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" under 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.**

## **PLEASE READ BEFORE FILING YOUR ABATEMENT APPLICATION**

When filing for Abatement on your Property Taxes, please be aware of the following:

- 1.) Filing for abatement does not stay payment of property taxes. Interest will accrue on any balances not paid by the due date.
- 2.) Filing for abatement is not a guarantee that your property assessment will be reduced. Based on an inspection and/or documentation submitted as part of your application, your property value can increase, decrease or remain the same. Some corrections/changes can result in a higher assessed value.
- 3.) Most abatement applications/requests require a full inspection of your property by the Assessor or a designated Representative of the Town of Hollis. This includes any buildings, regardless of your reasons for filing for abatement. Refusal to allow the inspection can result in your application being denied. An appointment will be scheduled if an inspection is necessary.
- 4.) Applications should be complete when submitted. If you choose to submit additional documents after the application has been received, the Town reserves the right to reject those documents.
- 5.) If you disagree with the outcome of your abatement request, you may appeal the Town's decision to the Board of Tax and Land Appeals or Superior Court by *September 1, 2018*. Information on appealing will be included in your decision letter, and is listed on Page 1 of the abatement application.
- 6.) State Law provides that every property owner who wishes to appeal their property valuation must file an abatement application/request by March 1<sup>st</sup> after the final notice of tax for the year (For the 2017 year, this date is March 1, 2018). *You may not appeal after the deadline.*

Town policy follows the legal requirement of the State Law, and any previous year's assessments or taxes will not be reviewed if a request for abatement was not filed as required, without exception.

- 7.) Assessing Office Staff cannot advise on what information to include/not include on your application. Per RSA, the abatement application must reflect the property owner's determination of value as stated in Section II, Page 4 of this application.
- 8.) If filing under Poverty or Inability to Pay, you will need to provide documentation of your inability to pay. This may include financial documents, such as bank statements or other information. Any such documents submitted are considered confidential and are exempt from a Public Record Request under RSA 91-A.

If you are filing for more than one property, the Assessing Office ***strongly recommends*** that you file a separate abatement application for each property.

The Assessing Office advises that all property owners review their Property Record Card at least once a year for any potential errors. Property Record Cards are available in the Assessing Office during normal business hours, or online via the Town's website at [www.hollisnh.org](http://www.hollisnh.org). If you have questions regarding the above or any other matters relating to Property Assessment, please call the Assessing Office at (603) 465-2209, ext. 105 or email at [assessing@hollisnh.org](mailto:assessing@hollisnh.org).

**PLEASE KEEP THIS PAGE FOR YOUR RECORDS. IT DOES NOT NEED TO BE RETURNED WITH YOUR COMPLETED ABATEMENT APPLICATION.**

**RSA 76: 16 ABATEMENT APPLICATION TO THE TOWN OF HOLLIS  
TAX YEAR 2017**

**I. APPLICANT AND PROPERTY INFORMATION:**

**SECTION A: Parties Applying (Owner/Taxpayer/Other)**

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

Mailing Address: \_\_\_\_\_

Telephone Number: Day: \_\_\_\_\_ (Eve) : \_\_\_\_\_

Email: \_\_\_\_\_

Relationship to the Property: \_\_\_\_\_  
(Example: owner, lessee, other-explain)

*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 taxpayer must be reported by the Town of Hollis to the United States Internal Revenue Service in accordance with Federal Law. **Prior to the payment of an abatement refund with interest, the taxpayer shall provide the municipality with the applicant's Social Security or Federal Tax Identification number.** Municipalities shall treat the Social Security or Federal Tax Identification information as confidential and exempt from a Public Record Request under RSA 91-A. No abatement refund will be issued without this information.*

**SECTION B: Representative if other than Person(s) applying (must also complete Section A)**

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

Mailing Address: \_\_\_\_\_

Telephone Number: Day: \_\_\_\_\_ Eve: \_\_\_\_\_

Email: \_\_\_\_\_

**SECTION C: Property for which Abatement is Sought**

List the Parcel Identification Number and the actual Street Address and Town of each property for which abatement is sought and include a brief description and the assessment. (Description examples include Single Family House, Condo, Land, etc.)

<u>MBLU</u>	<u>Street Address</u>	<u>Description</u>	<u>Current Town Assessment</u>

**SECTION D: Other Property**

List other property in the municipality owned under the same name, even if abatements for the other properties have not been sought. The taxpayer's entire real property estate must be considered in determining whether the appealed property is disproportionately assessed. You may list on a separate sheet, if necessary.

<u>Tax Map: Lot</u>	<u>Street Address</u>	<u>Description</u>	<u>Current Town Assessment</u>



**B. Sales, Rental and/or Assessment Comparisons**

If your request is based on disproportionate assessment, the taxpayer has the burden to show the assessment was disproportionate. To carry this burden, the taxpayers generally must show what the property was worth on April 1<sup>st</sup> of the year appealed. This value and the assessment would then be compared to other assessments in the Town of Hollis. Therefore, comparable properties are an essential part of most abatement applications.\*

Attach additional sheet(s) if necessary.

<u>Map/Lot</u>	<u>Street Address</u>	<u>Description</u>	<u>Assessment</u>

**C. Valuation Questions (if you are applying for an abatement based on disproportionate assessment)\***

1) State your opinion of the fair market value of each property for which you seek abatement, both with and without any special circumstances. Include an explanation of your calculation of that value. Please attach additional sheet(s) if necessary.

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2) List any and all special circumstances, factors or consideration that, in your opinion, affects the fair market value of each property for which you seek abatement. Include a dollar or percentage reduction (or increase) in value associated with each such circumstance, factor or consideration. \*Please attach additional sheets if necessary.

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3) List all other things that you believe should be considered in reviewing your application. \*Please attach additional sheets if necessary.

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**\*Please be advised that these answers, along with any attachments, will be deemed by the Town of Hollis to be admissions by you and may be introduced as evidence in this or any pending or future proceedings.**

**CERTIFICATION BY APPLICANT**

Pursuant to BTLA TAX 203.02(d), applicant/property owner(s) **MUST** sign the application. By signing below, the Party(ies) applying certify(ies) and swear(s) that 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: \_\_\_\_\_ Applicant: \_\_\_\_\_

Applicant: \_\_\_\_\_

**CERTIFICATION AND APPEARANCE BY REPRESENTATIVE (If Other Than Applicant)**

By signing below, the representative of the person(s) applying certifies and swears under penalties of RSA Chapter 641:

1. All certifications contained in this application are true.
2. The applicant(s) has/have authorized this representation, and has/ have signed the application.
3. A copy of this form, with all the completed information contained herein above, was sent to the Applicant prior to its submission to the Town of Hollis.
4. The representative is acting with the full authority of ALL owners of the property, or their assignees, and has their full authority to file a tax abatement application and to enter into a settlement thereon.

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

**The filing of the application DOES NOT STAY the collection of the tax assessed or interest thereon – it should be paid. A refund with interest will follow if abatement is allowed.**

If you have any questions regarding this form or any matter related to abatement of real property taxes, you may contact the Assessor’s Office at (603) 465-2209, ext. 105.

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**(For Office Use Only)**

OWNER NAME: \_\_\_\_\_

CASE #: 2017- \_\_\_\_\_ ACCT: \_\_\_\_\_

LOCATION: \_\_\_\_\_

DATE RECEIVED: \_\_\_\_\_

MAP/LOT: \_\_\_\_\_

RECEIVED BY: \_\_\_\_\_