

NEW HAMPSHIRE CODE OF ADMINISTRATIVE RULES

Board of Tax and Land Appeals
107 Pleasant Street
Johnson Hall
Concord, New Hampshire 03301
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CHAPTER Tax 100 ORGANIZATION

PART Tax 101 SCOPE AND APPLICABILITY OF RULES

Tax 101.01 Applicability and Interpretation.

(a) These rules are organized into rules applicable to all matters before the board and rules applicable only to certain matters. Each part begins with a section on the scope and applicability of that part.

(b) These rules shall be interpreted to achieve consistent, just and expeditious disposition of all matters before the board in accordance with the New Hampshire Constitution, the applicable statutes and case law.

Source. #2256, eff 1-2-83; ss by #2943, *eff 12-31-84*;
EXPIRED: 12-31-90

New. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99,
EXPIRES, 12-13-99; ss by #7152, *eff 12-10-99*; ss by #8985,
eff 9-24-07; ss by #10623, *eff 6-26-14*

Tax 101.02 Absence of a Rule. These rules are not a limitation on the board's statutory duties or powers. The absence of a rule does not limit the board's power to act pursuant to its statutory authorization.

Source. #2943, eff 12-31-84; EXPIRED 12-31-90

New. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99,
EXPIRES, 12-13-99; ss by #7152, *eff 12-10-99*; ss by #8985,
eff 9-24-07; ss by #10623, *eff 6-26-14*

PART Tax 102 DEFINITIONS

Tax 102.01 "Abatement application" means the written request filed by a taxpayer with the municipality, pursuant to RSA 76:16 or RSA 79-A:10, seeking a tax abatement.

Source. #2256, eff 1-2-83; ss by #2943, *eff 12-31-84*; amd by
#4589, *eff 3-24-89*; ss by #5638, *eff 9-1-93*; ss by #7068,
INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss and moved by
#7152, *eff 12-10-99* (from Tax 101.01); ss by #8985, *eff*
9-24-07; ss by #10623, *eff 6-26-14*

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Tax 102.02 “Accident, mistake or misfortune” means something outside the party's own control and not due to neglect, or something that a reasonably prudent person would not be expected to guard against or provide for.

Source. #2256, eff 1-2-83; ss by #2943, eff 12-31-84;
EXPIRED: 12-31-90

New. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99,
EXPIRES, 12-13-99; ss and moved by #7152, eff 12-10-99
(from Tax 101.02); ss by #8985, eff 9-24-07; ss by #10623, eff
6-26-14

Tax 102.03 “Agent” means a taxpayer's or condemnee's representative who is not an attorney.

Source. #7152, eff 12-10-99 (formerly Tax 101.03); ss by
#8985, eff 9-24-07; ss by #10623, eff 6-26-14

Tax 102.04 “Appeal document” means the written property tax appeal, exemption appeal, current use or conservation restriction appeal, DRA appeal, equalized valuation appeal, timber tax appeal, excavation tax appeal, LUCT appeal or discretionary easement and revitalization appeal, betterment assessment appeal or an appeal of a residence located in an industrial or commercial zone filed with the board.

Source. #7152, eff 12-10-99 (formerly Tax 101.04); ss by
#7875, eff 4-18-03; ss by #8985, eff 9-24-07; ss by #10623,
eff 6-26-14

Tax 102.05 “Appraisal” means a written opinion of value of a specific property that relies on the comparative sales, income or cost approach and any tax assessment report that relies on assessment information or comparison. A sales or market analysis for listing a property for sale is not included in this definition. A cost calculation sheet by itself is not included in this definition.

Source. #7152, eff 12-10-99 (formerly Tax 101.05); ss by
#7875, eff 4-18-03; ss by #8985, eff 9-24-07; ss by #10623, eff
6-26-14 (from Tax 102.07)

Tax 102.06 “Betterment Assessment appeal” means an RSA 231:32 appeal of a betterment assessment.

Source. #10623, eff 6-26-14

Tax 102.07 “Board” means the New Hampshire board of tax and land appeals.

Source. #7152, eff 12-10-99 (formerly Tax 101.08); ss by
#8985, eff 9-24-07; ss by #10623, eff 6-26-14 (from Tax
102.08)

Tax 102.08 “Clerk” means the clerk of the board or the board designated deputy clerk.

Source. #8985, eff 9-24-07; ss by #10623, eff 6-26-14 (from
Tax 102.09)

Tax 102.09 “Comparable” means any property relied upon by any party for any reason and presented to the board as part of any proceeding and includes:

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(a) Properties used for direct comparison to show similarity or dissimilarity to the appealed property and properties used in appraisals; and

(b) Properties used to derive comparative data such as market rents, expenses or costs. Properties used in statistical reports are not included in this definition and are covered under Tax 201.35.

Source. #7152, eff 12-10-99 (formerly Tax 101.10); ss by #8985, eff 9-24-07 (from Tax 102.10); ss by #10623, eff 6-26-14 (from Tax 102.11)

Tax 102.10 “Condemnee” means "condemnee" as defined in RSA 498-A:2, II.

Source. #7152, eff 12-10-99 (formerly Tax 101.11); ss by #8985, eff 9-24-07 (from Tax 102.11); ss by #10623, eff 6-26-14 (from Tax 102.12)

Tax 102.11 “Condemnor” means "condemnor" as defined in RSA 498-A:2, III.

Source. #7152, eff 12-10-99 (formerly Tax 101.12); ss by #8985, eff 9-24-07 (from Tax 102.12); ss by #10623, eff 6-26-14 (from Tax 102.13)

Tax 102.12 “Costs” means all fees, witness fees, attorney’s fees and expenses awardable by the board pursuant to RSA 21-J:28-b, VI, RSA 71-B:9, RSA 76:16-a, RSA 76:17-b, RSA 498-A:9-a, and 9-b, and RSA 498-A:26-a, and 26-b.

Source. #7152, eff 12-10-99 (formerly Tax 101.13); ss by #7875, eff 4-18-03); ss by #8985, eff 9-24-07 (from Tax 102.13); ss by #9537, eff 9-8-09; ss by #10623, eff 6-26-14 (from Tax 102.14)

Tax 102.13 “Current Use appeal” means an RSA 79-A:9 appeal **or** an RSA 79-B:5 appeal.

Source. #7152, eff 12-10-99 (formerly Tax 101.14); ss by #8985, eff 9-24-07 (from Tax 102.14); ss by #10623, eff 6-26-14 (from Tax 102.15)

Tax 102.14 “DRA” means the New Hampshire department of revenue administration.

Source. #7152, eff 12-10-99 (formerly Tax 101.15); ss by #8985, eff 9-24-07 (from Tax 102.15); ss by #10623, eff 6-26-14 (from Tax 102.16)

Tax 102.15 “DRA appeal” means an appeal of a state tax determined by DRA.

Source. #7152, eff 12-10-99; ss by #8985, eff 9-24-07 (from Tax 102.16); ss by #10623, eff 6-26-14 (from Tax 102.17)

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Tax 102.16 “Declaration” means the declaration of taking, which is the document that begins an eminent domain proceeding.

Source. #7152, *eff 12-10-99* (formerly Tax 101.16); ss by #8985, *eff 9-24-07* (from Tax 102.17); ss by #10623, *eff 6-26-14* (from Tax 102.18)

Tax 102.17 “Default” means a party's initial failure to comply, within the time set, with any board request, order or rule.

Source. #7152, *eff 12-10-99* (formerly Tax 101.17); ss by #8985, *eff 9-24-07* (from Tax 102.18); ss by #10623, *eff 6-26-14* (from Tax 102.19)

Tax 102.18 “Discretionary Easement and Revitalization appeal” means an appeal from a municipality’s decision on an RSA 79-C discretionary easement, an RSA 79-D discretionary preservation easement, an RSA 79-E community revitalization tax relief incentive, an RSA 79-F farm structures and land under farm structures or an RSA 79-G qualifying historic buildings appeal.

Source. #8985, *eff 9-24-07*; ss by #10623, *eff 6-26-14* (from Tax 102.20)

Tax 102.19 “Document” means any written material filed with the board, including all appeals, petitions, motions, letters and memoranda, excluding exhibits submitted at a hearing.

Source. #7152, *eff 12-10-99* (formerly Tax 101.18); ss by 8985, *eff 9-24-07* (from Tax 102.19); ss by #10623, *eff 6-26-14* (from Tax 102.21)

Tax 102.20 “Equalized Valuation appeal” means an RSA 71-B:5, II appeal by a municipality of its equalized valuation as determined by the commissioner of revenue administration.

Source. #7152, *eff 12-10-99*; ss by 8985, *eff 9-24-07* (from Tax 102.20); ss by #10623, *eff 6-26-14* (from Tax 102.22)

Tax 102.21 “Eminent Domain proceeding” means any condemnation action filed with the board under RSA 498-A.

Source. #7152, *eff 12-10-99* (formerly Tax 101.19); ss by 8985, *eff 9-24-07* (from Tax 102.21); ss by #10623, *eff 6-26-14* (from Tax 102.23)

Tax 102.22 “Excavation Tax appeal” means an RSA 72-B:13 appeal of an excavation tax assessed under RSA 72-B:4.

Source. #7152, *eff 12-10-99*; ss by #7875, *eff 4-18-03*; ss by 8985, *eff 9-24-07* (from Tax 102.22); ss by #10623, *eff 6-26-14* (from Tax 102.24)

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Tax 102.23 “Exemption appeal” means an RSA 72:34-a appeal from a municipality's refusal to grant an applicant an exemption, credit or deferral under RSA 72.

Source. #7152, *eff 12-10-99* (formerly Tax 101.20); ss by 8985, *eff 9-24-07* (from Tax 102.23); ss by #10623, *eff 6-26-14* (from Tax 102.25)

Tax 102.24 “Ex parte communication” means any direct or indirect communication with the board or any board member concerning a pending matter when all parties to the proceeding are not present or when all parties have not been sent a copy of any written communication in accordance with RSA 541-A:36.

Source. #7152, *eff 12-10-99* (formerly Tax 101.21); ss by 8985, *eff 9-24-07* (from Tax 102.24); ss by #10623, *eff 6-26-14* (from Tax 102.26)

Tax 102.25 “Exhibit” means any non-testimonial evidence submitted at a hearing or with a motion, brief or memorandum.

Source. #7152, *eff 12-10-99* (formerly Tax 101.22); ss by 8985, *eff 9-24-07* (from Tax 102.25); ss by #10623, *eff 6-26-14* (from Tax 102.27)

Tax 102.26 “File” means:

(a) The date a declaration is determined to be in compliance with RSA 498-A:5, after receipt and review by the board; or

(b) The date an appeal document, abatement application or other document is:

(1) Hand delivered and received by the proper filing office;

(2) Postmarked by the United States Postal Service in accordance with RSA 76:16-e and RSA 80:55; or

(3) Marked as receipted for delivery by a courier or overnight service such as Federal Express or United Parcel Service.

Source. #7152, *eff 12-10-99* (formerly Tax 101.23); ss by #7875, *eff 4-18-03*; ss by 8985, *eff 9-24-07* (from Tax 102.25); ss by #10623, *eff 6-26-14* (from Tax 102.28)

Tax 102.27 “Final default” means a party's failure to cure a default after having been advised by the board of the default and after having been provided an opportunity to cure the default within a set time.

Source. #7152, *eff 12-10-99* (formerly Tax 101.24); ss by 8985, *eff 9-24-07* (from Tax 102.29); ss by #10623, *eff 6-26-14* (from Tax 102.29)

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Tax 102.28 “Leave” means written permission granted by the board after the party has filed a motion for leave.

Source. #7152, *eff 12-10-99* (formerly Tax 101.26); ss by 8985, *eff 9-24-07* (from Tax 102.29); ss by #10623, *eff 6-26-14* (from Tax 102.31)

Tax 102.29 “LUCT appeal” means an RSA 79-A:10 appeal of a land use change tax assessed under RSA 79-A:7.

Source. #7152, *eff 12-10-99* (formerly Tax 101.27); ss by 8985, *eff 9-24-07* (from Tax 102.30); ss by #10623, *eff 6-26-14* (from Tax 102.32)

Tax 102.30 “Month” means calendar month as defined in RSA 21:8.

Source. #7152, *eff 12-10-99* (formerly Tax 101.28); ss by 8985, *eff 9-24-07* (from Tax 102.31); ss by #10623, *eff 6-26-14* (from Tax 102.33)

Tax 102.31 “Municipal consultant” means a person or entity hired by a municipality to represent its interest in a proceeding.

Source. #7152, *eff 12-10-99*; ss by 8985, *eff 9-24-07* (from Tax 102.32); ss by #10623, *eff 6-26-14* (from Tax 102.34)

Tax 102.32 “Municipal market data survey” means any document prepared by or for a municipality at the time of a reassessment analyzing any market data to arrive at base values, including but not limited to sales, leases, income and expenses.

Source. #7152, *eff 12-10-99* (formerly Tax 101.29); ss by 8985, *eff 9-24-07* (from Tax 102.33); ss by #10623, *eff 6-26-14* (from Tax 102.35)

Tax 102.33 “Municipality” means the entity, including a town, city or county against whom the tax appeal was filed.

Source. #7152, *eff 12-10-99* (formerly Tax 101.06); ss by #8985, *eff 9-24-07*; ss by #10623, *eff 6-26-14* (from Tax 102.06)

Tax 102.34 “Notice of tax date” means "date of notice of tax" as defined in RSA 76:1-a, II and III for property tax appeals and LUCT appeals respectively, and as defined in RSA 72:1-d, II for exemption appeals.

Source. #7152, *eff 12-10-99* (formerly Tax 101.30); ss by 8985, *eff 9-24-07* (from Tax 102.34); ss by #10623, *eff 6-26-14* (from Tax 102.36)

Tax 102.35 “Party” means a person or entity so designated by the board in any matter before it.

Source. #7152, *eff 12-10-99* (formerly Tax 101.31); ss by 8985, *eff 9-24-07* (from Tax 102.35); ss by #10623, *eff 6-26-14* (from Tax 102.37)

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Tax 102.36 “Property Tax appeal” means an appeal involving ad valorem property taxes and includes claims of disproportionate assessment under RSA 51:7, RSA 76, RSA 71-B:16, RSA 75:14 and RSA 81:5.

Source. #7152, eff 12-10-99 (formerly Tax 101.32); ss by 8985, eff 9-24-07 (from Tax 102.36); ss by #10623, eff 6-26-14 (from Tax 102.38)

Tax 102.37 “Statistical report” means any document analyzing market data, assessments, taxes or such other matters and relied upon for statistical purposes only and not for property specific purposes. Property specific reports and Municipal Market Data Surveys are not included in this definition.

Source. #7152, eff 12-10-99 (formerly Tax 101.33); ss by 8985, eff 9-24-07 (from Tax 102.37); ss by #10623, eff 6-26-14 (from Tax 102.39)

Tax 102.38 “Tax appeal” means any appeal from any state or local tax.

Source. #7152, eff 12-10-99 (formerly Tax 101.34); ss by 8985, eff 9-24-07 (from Tax 102.38); ss by #10623, eff 6-26-14 (from Tax 102.40)

Tax 102.39 “Taxpayer” means the person or entity that filed tax appeal.

Source. #7152, eff 12-10-99 (formerly Tax 101.05); ss by #7875, eff 4-18-03; ss by #8985, eff 9-24-07; ss by #10623, eff 6-26-14 (from Tax 102.05)

Tax 102.40 “Timber Tax appeal” means an RSA 79:8 appeal of a timber tax assessment.

Source. #8985, eff 9-24-07; ss by #10623, eff 6-26-14 (from Tax 102.41)

PART Tax 103 DESCRIPTION OF BOARD

Tax 103.01 Board's Duties and Powers.

(a) The board's general duties and powers are stated in RSA 71-B.

(b) Pursuant to RSA 76:16-a, RSA 71-B:11 and RSA 21-J:28-b, IV, the board has concurrent, appellate jurisdiction with the superior court over all appeals concerning state and local taxation. Parties may appeal the board's decision to the supreme court under RSA 541:6.

(c) Pursuant to RSA 71-B:16, II, the board has broad jurisdiction to act on its own initiative to review the legality and correctness of all property tax matters, including current use. This review includes taxes previously assessed in accordance with Appeal of Wood Flour, Inc., 121 N.H. 991, 994 (1981). Parties may appeal the board's decision to the supreme court under RSA 541:6.

(d) Pursuant to RSA 71-B:16 and RSA 79-A:12, the board has exclusive, original jurisdiction over petitions for reassessments of individual properties by someone other than the property owner and over petitions for reassessment of all or a segment of properties within a municipality. Parties may appeal the board's decision to the supreme court under RSA 541:6.

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(e) Pursuant to RSA 71-B:5, II, the board has exclusive jurisdiction of challenges to the equalization valuation performed by the DRA pursuant to RSA 21-J:3, XIII. Parties may appeal the board's decision to the supreme court under RSA 541:6.

(f) Pursuant to RSA 498-A:3, the board has exclusive, original jurisdiction over all eminent domain proceedings. Parties may appeal for a trial de novo to the superior court under RSA 498-A:27.

Source. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss and moved by #7152, eff 12-10-99 (from Tax 102.01); ss by #8985, eff 9-24-07; ss by #10623, eff 6-26-14

Tax 103.02 Board's Operation.

(a) The board's offices and hearing room are located in the Governor Hugh J. Gallen State Office Park, 107 Pleasant Street, Johnson Hall, Concord, NH 03301. The board's telephone number is (603) 271-2578 and website is <http://www.nh.gov/btla>.

(b) The office is open on all legal state work days from 8:00 a.m. to 4:00 p.m.

Source. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss and moved by #7152, eff 12-10-99 (from Tax 102.02); ss by #8985, eff 9-24-07; ss by #10623, eff 6-26-14

PART Tax 104 REQUESTS FOR INFORMATION

Tax 104.01 Requests for Information.

(a) This section shall apply to any person intending to submit requests for information such as copies of forms or rules, general questions or the status of a file. This rule shall not apply to requests for rehearing, reconsideration or clarification which is governed by Tax 201.37.

(b) A request for information shall:

- (1) Be in writing and submitted to the board's clerk;
- (2) Specifically cite the information requested;
- (3) Be accompanied with a self-addressed, stamped envelope, if applicable; and
- (4) Be accompanied with the proper copying fees under Tax 501, if applicable.

(c) A party may request information in person at the board's offices. Requests that warrant additional time to compile shall be in writing, allowing sufficient time for mailing.

Source. #7152, eff 12-10-99 (formerly Tax 103.04); amd by #7875, eff 4-18-03; ss by #8985, eff 9-24-07; ss by #10623, eff 6-26-14

CHAPTER Tax 200 RULES OF PROCEDURE

PART Tax 201 RULES APPLICABLE TO BOARD ADJUDICATIVE PROCEDURES

Tax 201.01 Purpose and Applicability.

(a) This chapter is intended to promote the just, consistent and efficient handling of all proceedings before the board.

(b) This part, as well as Tax 101, shall apply to all board proceedings except as specifically stated.

(c) Because the board's rules or governing statutes address the requirements of RSA 541-A:30-a, the model rules in Jus 800 shall not apply to board procedures.

Source. #2256, eff 1-2-83; ss by #2943, eff 12-31-84;
EXPIRED: 12-31-90

New. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99,
EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; amd by
#7874-A, eff 4-18-03; ss by #8986, eff 9-24-07; ss by #10624,
eff 6-26-14

Tax 201.02 Communications with the Board.

(a) All communications shall be addressed to the board clerk or his or her designee and not to any board member.

(b) Ex parte communications shall be strictly prohibited pursuant to RSA 541-A:36.

(c) All requests for board action shall be made in writing and when appropriate by motion under Tax 201.18.

Source. #2943, eff 12-31-84; amd by #4589, eff 3-21-89; ss
by #5638, eff 9-1-93; amd by #6762, eff 7-1-98; amd by
#7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by
#7153, eff 12-10-99; ss by #8986, eff 9-24-07; ss by #10624,
eff 6-26-14

Tax 201.03 Computation of Time.

(a) In computing any period of time prescribed or allowed by these rules and any statute governing the board, the day of the act, event or default from which the designated period of time begins to run shall not be included. The last day of the period so computed shall be included, unless it is a Saturday, a Sunday, a federal or state legal holiday or any day on which the filing office, whether the board or a municipality's office, is officially closed for the day or not open during the office's normal hours in accordance with RSA 21:35, RSA 21-J:28-b, VII, RSA 76:16-e and RSA 80:55, III.

(b) Upon determination of accident, mistake or misfortune, the board shall order the period enlarged for complying with deadlines imposed by these rules or board order. Unless authorized by statute, the board shall not enlarge time periods prescribed by statute.

(c) Unless otherwise specified by law, rule or order, when a party is required to act within a certain number of days, that period shall begin on the day after the clerk's certification date written on the order or on the day after the date written on any other communication from the board in accordance with RSA 21:35. The

date a party receives the order or other communication shall not be the starting date. The clerk shall mail all orders or other communications on the date indicated on the document.

(d) If a document, tax appeal or abatement application is filed and the envelope in which the document was sent is not available to review the cancellation mark or the cancellation mark is illegible, the document shall be treated as having been mailed 3 days before its receipt by the board unless there is evidence showing a different mailing date in accordance with RSA 80:55, I(b).

Source. #2256, eff 1-2-83; ss by #2943, eff 12-31-84; amd by #4589, eff 3-24-89; ss by #5638, eff 9-1-93; amd by #6762, eff 7-1-98; amd by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; amd by #7874-A, eff 4-18-03; ss by #8986, eff 9-24-07; ss by #10624, eff 6-26-14

Tax 201.04 Default.

(a) This section shall apply to all matters before the board, except for hearing attendance, which shall be governed by Tax 202.05. This section shall establish a procedure for addressing noncompliance with board orders or requests.

(b) A party who fails to respond to or comply with any board request, order or rule shall be considered in default.

(c) Upon default, the board shall send the party a default order signed by the clerk or deputy clerk.

(d) Default orders shall:

- (1) Specify how the party has defaulted;
- (2) Order the party to cure the default within a specified period; and
- (3) Inform the party of the effects of the failure to timely cure the default.

Source. #2256, eff 1-2-83; ss by #2943, eff 12-31-84; EXPIRED: 12-31-90

New. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8986, eff 9-24-07; ss by #10624, eff 6-26-14

Tax 201.05 Final Default.

(a) This section shall not apply to hearing attendance, which shall be governed by Tax 202.05.

(b) If a party timely complies with a default order, the board shall, without order, proceed with the appeal.

- (c) If a party fails to timely cure the default order, the board shall issue a final default order.

Source. #2256, eff 1-2-83; ss by #2943, eff 12-31-84; amd by #4589, eff 3-24-89; ss by #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8986, eff 9-24-07; ss by #10624, eff 6-26-14

Tax 201.06 Striking Final Default.

(a) To set aside a final default, a party shall move to strike the final default, stating in the motion the reason the party failed to comply with the board's original order or rule and stating the reason the party failed to timely cure the default once ordered to do so.

(b) The board shall only grant the motion to set aside the final default when the party's failure was due to accident, mistake or misfortune.

Source. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8986, eff 9-24-07; ss by #10624, eff 6-26-14

Tax 201.07 Appearance and Representation Before the Board.

(a) Any party may appear before the board on its own behalf, by an attorney upon compliance with Tax 201.09, or by an agent upon compliance with Tax 207. The actions or inactions of attorneys or agents shall bind the represented party.

(b) Nothing in this section shall be interpreted to restrict a party's right to conduct a hearing before the board.

(c) Nothing in this section shall be interpreted to allow the unauthorized practice of law in accordance with RSA 311:7.

(d) The person who attends the hearing or a prehearing conference for a party shall either:

- (1) Come with the party's authority to make all decisions on the appeal, including the authority to settle the case; or
- (2) Ensure his or her client can be contacted immediately by phone to authorize the agent on specific decisions, including the decision to settle the case.

Source. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8986, eff 9-24-07; ss by #10624, eff 6-26-14

Tax 201.08 Appearances.

(a) Except as noted below, each party shall file an appearance signed by the party or the party's attorney, agent or municipal consultant, listing:

- (1) The name and docket number of the matter;
- (2) The party for whom the appearance is filed; and
- (3) The appearing person's name, address and daytime phone number.

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- (b) If an appearance is filed by an attorney, agent or municipal consultant, the appearance shall:
- (1) Comply with paragraph (a) above;
 - (2) State the attorney, agent or municipal consultant has the party's authorization to appear and act on the party's behalf; and
 - (3) Certify the attorney, agent or municipal consultant:
 - a. Has sent a copy of the appearance to the represented party and the opposing party; and
 - b. Is aware of the restriction in Tax 201.11 on withdrawing the appearance.
- (c) In tax appeals, the appeal document shall constitute the appearance of the person signing the document, provided the following requirements are met:
- (1) The information required pursuant to (a) above, excepting the docket number, shall be included in the appeal document and shall constitute the taxpayer's appearance; or
 - (2) The information required by (a) and (b) above, excepting the docket number, shall be included in the appeal document in order to constitute the attorney or agent's appearance on behalf of a taxpayer.
- (d) If an appearance is filed in an eminent domain proceeding:
- (1) The declaration filed by the condemnor shall constitute the condemnor's appearance, provided the information required by paragraph (a) above, excepting the docket number, was included in the declaration; and
 - (2) A condemnee may file a written appearance in accordance with Tax 201.07 and if the condemnee fails to file a written appearance, the board shall consider the condemnee pro se.
- (e) Any person or entity who wishes to receive copies of all hearing notices, orders and decisions shall file an appearance as an interested party.
- (f) When an appearance has been filed, all communications from the board to the parties shall be made through the attorney, agent or municipal consultant, including all hearing notices, orders and decisions. However, when an appearance has been filed for a municipality, the board shall send a courtesy copy of all hearing notices, orders and decisions directly to the municipality.
- (g) When an appearance has been filed by an attorney, agent or municipal consultant, all communications between the parties shall be made through the person listed on the appearance.

Source. #5638, eff 9-1-93; amd by #6762, eff 7-1-98; amd by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8986, eff 9-24-07; ss by #10624, eff 6-26-14

Tax 201.09 Appearances by Attorneys.

- (a) An attorney who is a member in good standing of the bar of any court of the United States or of the highest court of any state shall be permitted to practice before the board in a particular action after filing an appearance. An out of state attorney shall include a certification that the attorney's client has been informed, in writing, that the attorney is not admitted to practice law in New Hampshire.

(b) The board shall require an out of state attorney to associate with a New Hampshire attorney if, after a duly noticed hearing, the board determines the attorney is unfamiliar with applicable New Hampshire law and the board's procedures and administrative rules.

(c) The board shall revoke an out of state attorney's permission to represent a party when the board concludes, after a duly noticed hearing:

(1) That the attorney is unfamiliar with applicable New Hampshire law and the board's procedures and administrative rules; and

(2) The attorney's continued representation would be detrimental to the represented party.

(d) All attorneys shall act in accordance with the New Hampshire professional conduct rules.

Source. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; amd by #7874-A, eff 4-18-03; ss by #8986, eff 9-24-07; ss by #10624, eff 6-26-14

Tax 201.10 Service of Written Communications.

(a) All documents filed with the board shall include the filing party's mailing address, actual street address and daytime phone number.

(b) Parties shall notify the board of any change in address or phone number.

(c) Unless otherwise required by statute or rule, service of written communications by the board or by parties shall be made by first class mail.

(d) Unless otherwise shown by a party or unless the written communication is returned by the United States Postal Service, written communications mailed in accordance with this rule by the board or the parties shall be deemed to have been received by the person so notified.

Source. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; amd by #7874-A, eff 4-18-03; ss by #8986, eff 9-24-07; ss by #10624, eff 6-26-14

Tax 201.11 Withdrawal of Appearance.

(a) An attorney, agent or municipal consultant may withdraw by filing a withdrawal of appearance motion with the board, copying the client and all other parties. The withdrawal motion shall include the party's current address and phone number.

(b) The motion to withdraw appearance shall be automatically granted within 14 days of filing, provided:

(1) There are no pending motions;

(2) No hearing date has been set; and

(3) No party objects.

(c) If the criteria required by (b) above are not met, the board shall review the motion and grant it provided neither party is prejudiced by the withdrawal.

(d) Any objection to a withdrawal of appearance motion shall be filed within 10 days of the filing of the withdrawal of appearance motion and shall state with specificity the reasons for objecting. The objection shall only be sustained if the proceeding has progressed to such a stage that allowing the withdrawal would be unduly prejudicial to the parties or would adversely affect the board's processing the file.

(e) Whenever an attorney or agent withdraws from an action and no other appearance is entered, all future communications shall be sent to the taxpayer or condemnee.

Source. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8986, eff 9-24-07; ss by #10624, eff 6-26-14

Tax 201.12 Conveyance. If the property subject to a proceeding is conveyed during a tax year or while an appeal is pending, the original taxpayer shall continue to be the party, unless the board, on its own or upon a motion and after notice, directs the person to whom the interest has been transferred to be substituted or joined with the original party. Parties claiming entitlement to their predecessor's rights, such as the predecessor's filing of an abatement application, shall file an assignment of rights from the predecessor to the taxpayer, which shall be signed by the predecessor.

Source. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8986, eff 9-24-07; ss by #10624, eff 6-26-14

Tax 201.13 Conduct of Parties, Attorneys, Agents and Municipal Consultants. Parties, attorneys, agents and municipal consultants shall conduct themselves in a truthful and respectful manner in all of their dealings with the board and other parties, attorneys and agents.

Source. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8986, eff 9-24-07; ss by #10624, eff 6-26-14

Tax 201.14 Copies of Filed Documents.

(a) All documents, except the appeal document, filed with the board shall be simultaneously copied to all other parties, but need not be copied to interested parties. The submitting party shall state in the document that a copy was sent to all other parties.

(b) The party filing any memorandum or requests for findings/rulings shall file the original and 3 copies. If a party fails to supply the correct number of copies, the board shall either return the document for copying by the party or copy the document and bill the party for copying costs.

(c) In addition to (b) above, all written communications shall include one copy for each referenced docket.

Source. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8986, eff 9-24-07; ss by #10624, eff 6-26-14

Tax 201.15 Form of Documents.

(a) In addition to complying with all other applicable rules, every document shall include at the beginning:

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- (1) The name of the case;
- (2) The docket number;
- (3) The title of the document, for example, "Motion to Continue";
- (4) The name, address and telephone number of the submitting party or the party's attorney or agent; and
- (5) A statement that a copy of the document was sent to all other parties.

(b) All claims or defenses shall be made in numbered paragraphs and each numbered paragraph shall be limited as far as practicable to a statement of a single set of circumstances.

(c) Statements in a document may be adopted by reference in a different part of the same or another document.

(d) A copy of any written instrument that is attached or referenced to a document shall be a part thereof for all purposes.

Source. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8986, eff 9-24-07; ss by #10624, eff 6-26-14

Tax 201.16 Signed Documents.

(a) Every document shall be signed by the party or the party's attorney, agent or municipal consultant. The document shall include the signer's name, address and telephone number.

(b) The signature on a document, whether it is an original or a facsimile, shall constitute a certification:

- (1) That the signer has read the document;
- (2) That the facts in the document are true to the best of the signer's knowledge formed after reasonable inquiry;
- (3) That no pertinent facts have been excluded;
- (4) That the party's position on any request is well grounded in fact and is warranted by existing law or a good faith argument for the extension, modification or reversal of existing law; and
- (5) That the document is not submitted for any improper purpose, such as to harass, to cause unnecessary delay or to needlessly increase the litigation costs.

(c) RSA 641:1, RSA 641:2 and RSA 641:3 shall apply to all submitted documents.

Source. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8986, eff 9-24-07; ss by #10624, eff 6-26-14

Tax 201.17 Nonconforming Documents.

(a) If a party submits a document by any electronic means, that document shall not constitute a filed document as defined in Tax 102.26, unless specifically permitted by the board prior to its submission.

(b) If a party files with the board a document that does not comply with any statute or board rule, the board shall:

- (1) Date stamp the document;
- (2) Return the document to the submitting party;
- (3) Notify the party of the noncompliance; and
- (4) Provide the party with 10 days to re-file a conforming document.

(c) If the submitting party timely re-files a conforming document, the document shall be considered as filed on the original filing date.

(d) If the submitting party fails to timely re-file a conforming document, the document shall be considered as filed on the re-filing date, not the original filing date, which could result in the document being untimely filed under a statute, rule or order.

Source. #5638, eff 9-1-93; ss by #6762, eff 7-1-98; ss by #7153, eff 12-10-99; amd by #7874-A, eff 4-18-03; ss by #8986, eff 9-24-07; ss by #10624, eff 6-26-14

Tax 201.18 Motions and Objections.

(a) Requests for board action shall be made by filing an original and 3 copies of a motion for each docket that complies with all applicable board rules, and:

- (1) Is in writing unless made on the record at a hearing;
- (2) States with specificity the grounds therefore;
- (3) States the relief sought;
- (4) States compliance with paragraph (b) below on seeking concurrence;
- (5) Is signed in accordance with Tax 201.16;
- (6) Is copied to all other parties; and
- (7) States that a copy was sent to all other parties.

(b) The moving party shall make a good faith attempt to obtain concurrence from the opposing party in the relief sought, except for dispositive motions or other motions where it can reasonably be assumed the moving party will be unable to obtain concurrence. The motion shall recite compliance with this paragraph.

(c) Unless apparent from the record or agreed upon by the parties, the board shall not rely upon any facts in deciding a motion unless the facts and documents relied on in the motion are submitted under certification of truthfulness subject to the penalties of RSA 641:1, RSA 641:2, and RSA 641:3.

(d) An objection to a motion, except as provided in Tax 201.37, shall be filed with the board within 10 days after the motion was filed. Once an objection is filed with the board, no further documents pertaining to the underlying motion shall be accepted from any party unless a waiver is granted pursuant to Tax 201.41.

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(e) Supporting memoranda and documents shall be filed with the motion or objection, unless the board has granted leave for a later filing.

(f) Motions shall be decided with or without hearing. A hearing shall be granted on the board's own initiative or upon a party's request when the board concludes a hearing will materially assist the board or is required to comply with the law.

(g) Any motions for summary judgment shall be filed and considered pursuant to RSA 491:8-a.

(h) The board shall not receive any petitions for declaratory rulings outside the board's statutory authority contained in RSA 71-B:5.

Source. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; amd by #7874-A, eff 4-18-03; ss by #8986, eff 9-24-07; ss by #10624, eff 6-26-14

Tax 201.19 Discovery.

(a) Parties may employ discovery to adequately prepare an appeal, provided discovery requests are not overly burdensome based on the type and complexity of the appeal. A party may informally seek information and documents from the other party, but the board shall only enforce formal discovery requests.

(b) Except as modified in these rules, the superior court discovery rules shall apply to all board proceedings.

(c) All written discovery requests shall be in plain and concise language.

(d) Except by leave of the board and only when the moving party demonstrates additional interrogatories are required to ensure full discovery, no party shall serve more than 15 interrogatories on the opposing party.

(e) Before the board accepts any discovery enforcement motion, the moving party shall make diligent efforts, directly with the other party, to obtain compliance. All enforcement motions shall state how compliance was sought.

(f) The board shall review the enforcement motion and either deny the motion in its entirety or issue an order specifying which items of discovery requested shall be responded to.

Source. #5638, eff 9-1-93; ss by #6762, eff 7-1-98; ss by #7153, eff 12-10-99; ss by #8986, eff 9-24-07; ss by #10624, eff 6-26-14

Tax 201.20 Prehearing Submissions and Conferences.

(a) The board may hold prehearing conferences pursuant to RSA 541-A:31, V(c) or require prehearing submissions.

(b) Prehearing conferences or prehearing submissions are intended to achieve 2 general goals:

- (1) Explore settlement; and
- (2) Prepare the matter for final hearing.

(c) The prehearing submission shall contain the following:

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- (1) Identification of any witnesses that may testify at hearing;
- (2) Any photographs applicable to the appeal;
- (3) Any deed(s) to the property if applicable to the issues on appeal;
- (4) Any appraisal(s) defined in Tax 102.05 intended to be submitted at hearing; however, any appraisal(s) submitted shall conform to the requirements in Tax 201.34;
- (5) Assessment-record cards for each comparable property intended to be submitted either separately at hearing or in an appraisal;
- (6) Detailed arguments clearly stating the party's position;
- (7) Identification and attachment of any other exhibits that will be submitted at hearing; and
- (8) An opinion of the property's market value and resulting assessed value as of April 1 of the tax year under appeal.

(d) The parties shall be limited to the arguments, witnesses, exhibits, appraisals, and opinions of market value or tax assessment contained in each respective submission. If a taxpayer fails to make a timely submission, the taxpayer shall be limited to the grounds stated, and the evidence referenced, in the appeal document. If a municipality fails to make a timely submission, the municipality shall be limited to evidence relating only to assessment methodology.

(e) Parties who fail to attend a prehearing conference shall be deemed to have waived the opportunity to:

- (1) Present their positions at the prehearing conference, except as presented in writing to the board in the party's prehearing submission; and
- (2) Confront, question or challenge the other party's position and presentation, except as presented in writing to the board in the party's prehearing submission.

(f) A party's nonattendance shall not affect the board's authority to issue a prehearing conference order pursuant to RSA 541-A:31, V(c).

Source. #5638, eff 9-1-93; amd by #6762, eff 7-1-98; amd by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8986, eff 9-24-07; ss by #10624, eff 6-26-14

Tax 201.21 Consolidation. In actions involving common questions of law or fact the board shall, upon motion or its own initiative:

- (a) Consolidate part of or all of the actions, including hearings and decisions; and
- (b) Make such orders concerning proceedings therein to avoid unnecessary costs or delay.

Source. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8986, eff 9-24-07; ss by #10624, eff 6-26-14

Tax 201.22 Withdrawal of Case.

(a) The taxpayer may withdraw a case by filing a written withdrawal. The taxpayer shall provide a copy of the withdrawal to the municipality or DRA.

(b) The withdrawal shall be accepted and the matter marked "withdrawn; no further action" except the municipality shall have 10 days from the clerk's date on the order to file a request for costs in accordance with Tax 201.39.

(c) A withdrawal shall terminate the board's consideration of a matter and, once the file has been so marked, the withdrawal shall not be rescinded. A withdrawal shall not be considered a board decision unless the withdrawal is filed with a settlement agreement in accordance with Tax 201.23.

Source. #5638, eff 9-1-93; amd by #6762, eff 7-1-98; amd by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; amd by #7874-A, eff 4-18-03; ss by #8986, eff 9-24-07; ss by #10624, eff 6-26-14

Tax 201.23 Settlement and Stipulations.

(a) Settlements between the parties shall be encouraged in accordance with RSA 541-A:31, V. Parties shall attempt to settle a matter before it is scheduled for a hearing.

(b) All settlement agreements, except those made on the record or recited in an order, shall:

(1) Be in writing, describing the agreement's material terms;

(2) Be signed by all parties or their attorneys, agents or municipal consultants; and

(3) In property tax appeals, the settlement agreement shall state the agreed upon assessment and the tax year(s) for which the assessment shall apply.

(c) The board shall reject any settlement which would result in disproportionate, illegal, or fraudulent assessment or taxation.

(d) If a matter has been scheduled for a hearing and the parties settle with insufficient time to file the signed settlement agreement before the hearing, either party shall, before the hearing, call and inform the board's clerk of the settlement. The parties shall then, within 30 days of the call to the board, file the settlement agreement.

(e) If the settlement agreement or stipulation is not filed, the board shall notify the parties that unless a party files an objection within 10 days, the docket will be marked: "case settled; no further action, no costs."

Source. #5638, eff 9-1-93; amd by #6762, eff 7-1-98; amd by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8986, eff 9-24-07; ss by #10624, eff 6-26-14

Tax 201.24 Filing with Board and Superior Court.

(a) Where the applicable statute authorizes an appeal to the board or the superior court, taking an appeal to one tribunal shall be a waiver of the right to appeal to the other tribunal in accordance with RSA 21-J:28-b, IV, RSA 71-B:11, RSA 76:16-a, RSA 76:17 and RSA 79-A:9, VI.

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- (b) If a party has appealed to both the board and the superior court, the board shall:
- (1) Order the taxpayer to inform the board when the superior court appeal was taken;
 - (2) Either:
 - a. Dismiss the board appeal if the taxpayer first appealed to the superior court; or
 - b. Retain jurisdiction of the board appeal if the taxpayer first appealed to the board and notify the superior court of the taxpayer's dual appeal; and
 - (3) Take such other actions it deems appropriate to preserve the taxpayer's right to appeal to one tribunal, such as transferring an appeal to the superior court or accepting an appeal from the superior court.

Source. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; amd by #7874-A, eff 4-18-03; ss by #8986, eff 9-24-07; ss by #10624, eff 6-26-14

Tax 201.25 Subpoena.

- (a) If witnesses and documents are to be subpoenaed, the board and parties shall follow the procedures used in the superior court in accordance with RSA 71-B:9 and RSA 516.
- (b) The board shall not issue subpoenas to parties wishing to subpoena witnesses or documents.
- (c) The party shall prepare and serve its own subpoena, which:
 - (1) Includes the name and docket number of the case;
 - (2) Is in the form required by RSA 516; and
 - (3) Is signed by a justice of the peace as required by RSA 516:3.
- (d) Subpoenas shall be served at least 10 days before the hearing date for which the witness or document is being subpoenaed.
- (e) A subpoenaed witness may move to quash the subpoena by filing a motion to quash, stating in the motion the grounds therefor. Attendance shall be required unless the board grants the motion.

Source. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8986, eff 9-24-07; ss by #10624, eff 6-26-14

Tax 201.26 Continuances.

- (a) A motion for continuances, that is, a request to reschedule a hearing, shall:
 - (1) Be filed within 14 days of the clerk's date on the hearing notice except when a later filing is justified by accident, mistake or misfortune;
 - (2) State with specificity the reason for the motion and, as applicable, comply with (b), (c) and (d) below;

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- (3) State when the matter can be rescheduled; and
- (4) If filed by an attorney, agent or municipal consultant, state:
 - a. The client has been advised of the motion and the reasons therefor;
 - b. The client has been sent a copy of the motion; and
 - c. The client has consented to the continuance.

(b) The moving party shall comply with the requirements for seeking concurrence set forth in Tax 201.18(b). The board shall not be bound by the other party's concurrence to the motion and shall only grant a continuance in extraordinary circumstances in accordance with (g) and (h) below.

(c) If based on a conflicting court or other tribunal's hearing, the motion shall state:

- (1) The date and time, case name, docket number and court or tribunal of the other matter;
- (2) The substance of the other hearing;
- (3) Whether a continuance of the other matter has been sought and the results of that request; and
- (4) Whether anyone else could cover either the board's hearing or the other hearing.

(d) If based on inability to procure or present material evidence, by testimony or by documents, the motion shall:

- (1) State the name of the witness or document;
- (2) State the nature of the evidence;
- (3) State the reason for its unavailability;
- (4) State the steps taken to procure the evidence for the hearing; and
- (5) Include a statement that the other party has been consulted about whether the evidence can be received without live testimony.

(e) If based on illness or injury, the motion shall state sufficient medical information to allow the board to determine whether a continuance is warranted. This information shall include the nature of the illness or injury and the name and address of the treating physician.

(f) A party seeking a continuance may in the motion state that if the continuance is not granted the party will not attend the hearing. Such notice shall constitute notice under Tax 202.05(d)(1). The party shall, however, submit its Tax 202.05(d)(2) brief before the hearing.

(g) A continuance shall only be granted in extraordinary circumstances, including:

- (1) Illness or injury has prevented a party or material witness from preparing for the hearing or will prevent the party from attending the hearing;
- (2) A party has a conflicting hearing in another tribunal that cannot be continued and the party cannot find a reasonable substitute for either the board's hearing or the other hearing and when justice or efficiency is served by allowing the party to be at the hearing;

(3) Material evidence will be unavailable for the hearing despite the party's due diligence to obtain the evidence for the hearing, and if the evidence could be introduced in writing, the other party will not consent to the introduction solely in writing or the proffering party would be prejudiced by limiting it to a written submission; or

(4) Such other reasons that warrant a continuance to serve justice and efficiency.

Source. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; amd by #7874-A, eff 4-18-03; ss by #8986, eff 9-24-07; ss by #10624, eff 6-26-14

Tax 201.27 Hearings, Parties and Standard of Proof.

(a) This section is intended to promote the efficient use of the board's and the parties' time at hearings. This section is not intended to impede a party's right to a hearing, but it is intended to require parties to make succinct and organized presentations.

(b) All hearings shall be held in accordance with the New Hampshire Constitution, RSA 541-A, RSA 71-B and such other statutes applicable to the particular type of hearing.

(c) The board shall state the time allotted for each party's presentation in the hearing notice. Parties requiring more than the allotted time shall, within 14 days of the clerk's date on the hearing notice, file a request for additional time, specifying why the allotted time is insufficient and stating how much additional time is required. The board shall rule on such motion before the hearing.

(d) The board shall enforce specific time limits by requiring parties to complete their presentations within the time limits.

(e) In addition to the specific time limits discussed above, the board shall control the length of hearings by requiring succinct presentations and preventing parties from making irrelevant, immaterial and repetitious presentations.

(f) Unless otherwise required by statute, the standard of proof shall be by a preponderance of the evidence.

(g) Any person offering testimony, exhibits or arguments shall state his or her name on the record. If the person is representing another person, the person being represented shall also be identified by name.

(h) Testimony shall be offered in the following order:

- (1) The party(ies) bearing the burden of proof and such witnesses as they may call;
- (2) The opposing party(ies) and such witnesses as they may call; and
- (3) Intervenors who have been granted that status under the provisions of RSA 541-A:32.

(i) Pursuant to RSA 541-A:32, when the board grants intervenor status, the board shall issue an order stating the scope and limitations on the intervenor's participation as outlined in RSA 541-A:32, III.

(j) The record shall be closed at the conclusion of the hearing unless the board leaves the record open to receive additional evidence or documents requested by the board at the hearing.

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(k) Parties planning to have experts, including appraisers, testify at the hearing shall advise the expert to bring their complete file, including all original records and notes.

(l) After the record is closed, it shall not be reopened except as provided in Tax 201.37 or by waiver of the board as provided in Tax 201.41.

Source. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; amd by #7874-A, eff 4-18-03; ss by #8986, eff 9-24-07; ss by #10624, eff 6-26-14

Tax 201.28 Telephonic Conferences.

(a) On its own or upon motion or request, the board may hold telephone conferences on preliminary matters and motions.

(b) The board shall record all telephone conferences held under (a) above.

Source. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8986, eff 9-24-07; ss by #10624, eff 6-26-14

Tax 201.29 Record and Transcript.

(a) The board shall record all oral proceedings pursuant to RSA 541-A:31, VII. Parties may, at their own expense, arrange to have a stenographer at any hearing.

(b) The recording shall be available for inspection as provided by RSA 71-B:7 and any persons shall contact the board to arrange a time for such inspection.

(c) Requests for copies of the recording shall be made in compliance with RSA 71-B:7 and shall be accompanied by the fee stated in Tax 501.01.

(d) Recordings shall be maintained for 45 days following a final decision that was not appealed. If an appeal is taken, recordings shall be maintained until the case is finally adjudicated in accordance with RSA 71-B:7.

(e) Any person wishing a certified transcript shall arrange and pay for the transcription of the recording.

Source. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8986, eff 9-24-07; ss by #10624, eff 6-26-14

Tax 201.30 Evidence.

(a) Pursuant to RSA 71-B:7 the board shall not be bound by the strict rules of evidence adhered to in the superior court.

(b) In ruling on objections to evidence presented, the board shall give due regard to the principles behind the rules of evidence and the board's statutory function and purpose.

(c) The board shall exclude irrelevant, immaterial and unduly repetitious evidence in accordance with RSA 541-A:33, II.

Source. #5638, eff 9-1-93; amd by #6762, eff 7-1-98; amd by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8986, eff 9-24-07; ss by #10624, eff 6-26-14

Tax 201.31 Copies of Exhibits.

(a) The party offering any exhibit at a hearing shall provide one original to be marked, one copy to the other party and 3 copies to the board.

(b) Additional copies shall not be required for photographs, maps or other documents that are not easily copied.

(c) If a party fails to supply the correct number of copies, the board shall either return the document for copying by the party or copy the document and bill the party for copying costs.

Source. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8986, eff 9-24-07; ss by #10624, eff 6-26-14

Tax 201.32 Return of Exhibits.

(a) In eminent domain proceedings, exhibits shall be available for pick up once the board's just compensation report is issued. Exhibits not picked up within 90 days of the board's just compensation report shall be destroyed.

(b) In all other proceedings, upon written request, exhibits shall be available for pick up 45 days after decision becomes final. Exhibits not picked up within 90 days of the date a decision becomes final shall be destroyed.

Source. #5638, eff 9-1-93; ss by #6762, eff 7-1-98; ss by #7153, eff 12-10-99; ss by #7874-A, eff 4-18-03; ss by #8986, eff 9-24-07; ss by #10624, eff 6-26-14

Tax 201.33 Comparable Properties.

(a) This section is intended to ensure adequate preparation for hearings without overburdening the parties. The notification of comparables enables one party to review the other party's comparables before the hearing, thereby avoiding surprise and resulting in more informed presentations to the board.

(b) Any party intending to use comparable properties shall mail or hand deliver to the other party a written list of the comparables. Such notification shall be made after receipt of the hearing notice and at least 14 days before the hearing at which the comparables will be relied upon.

(c) Such notification shall state for each comparable:

- (1) The street address;
- (2) The current owner; and
- (3) If available, the tax map and lot number.

(d) If a party fails to comply with (b) above, the board shall exclude the comparables.

(e) Properties listed in the abatement application or the appeal document or otherwise submitted before the hearing notice shall not constitute notice hereunder unless such notice was made pursuant to board order or obtained through discovery.

(f) In property tax appeals, the party submitting a comparable shall, before or at the hearing, submit to the board 3 complete copies of the comparable's assessment-record card for the year under appeal. The party shall also provide the other party with a copy of the assessment-record card.

(g) Except when comparables are used solely in a statistical report or as part of a municipal market data survey, parties shall be limited to 10 comparables per appealed residential property and 20 comparables per appealed nonresidential property. Parties may move for leave to use more comparables, and the board shall only grant such motion if the moving party has shown the additional comparables are necessary for the party's case and the use of the additional comparables will not be unduly repetitious or burdensome.

(h) If the parties submit their comparables at a prehearing conference, they shall be restricted to such comparables at the final hearing.

(i) The municipality shall, upon a taxpayer's request, allow a taxpayer to review and copy any municipal market data surveys.

Source. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8986, eff 9-24-07; ss by #10624, eff 6-26-14

Tax 201.34 Form of Appraisals.

(a) Appraisals are submitted to present and support a party's opinion of value or assessment in an organized and succinct format. This section is intended to ensure the board receives appraisals that are uniformly prepared with all relevant information presented in an organized way.

(b) Appraisals shall be bound or stapled and every page, including any addenda, shall be consecutively numbered.

(c) Appraisals shall include:

- (1) A table of contents with reference to numbered pages;
- (2) A description of the property, the property interest appraised and the purpose of the appraisal;
- (3) Color photographs of the property and comparables;
- (4) A complete copy of the property's deed to the present owner;
- (5) A map showing the property and all comparables;
- (6) A comparison chart or grid showing units of comparison and adjustments to comparables;
- (7) If a replacement cost method is used, a complete reference to the cost manual used, including the manual's name, date and section and, if used, a copy of the calculator cost form;
- (8) A conclusion of value with a date of valuation;

(9) A statement of whether the appraisal preparer has any financial interest in the property or in the result of the appraisal or in the board's decision, including a statement of how the preparer is being compensated for the appraisal and any testimony, such as whether the preparer is receiving a flat fee, hourly fee or percentage of abatement; and

(10) A statement of the appraisal preparer's qualifications.

(d) Appraisals shall not contain irrelevant, superfluous or repetitive material.

(e) The board shall exclude from evidence nonconforming appraisals or it shall take such other actions as it deems appropriate.

Source. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8986, eff 9-24-07; ss by #10624, eff 6-26-14

Tax 201.35 Exchange of Appraisals and Statistical Reports.

(a) Except as provided in Tax 203.07, any party intending to submit an appraisal or statistical report shall submit a copy of the same to the other party after the hearing notice but not less than 14 days before the hearing.

(b) An appraisal or statistical report submitted with the abatement application, the appeal document or otherwise submitted before the hearing notice shall not constitute compliance with this rule.

(c) If a party fails to comply with (a) above, the board shall exclude the appraisal or statistical report.

(d) In eminent domain proceedings, each party intending to submit an appraisal shall provide a copy to the board 14 days prior to a just compensation hearing.

Source. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8986, eff 9-24-07; ss by #10624, eff 6-26-14

Tax 201.36 Requests for Findings of Fact and Rulings of Law and Legal Memoranda and Decisions/Orders.

(a) All requests for findings and rulings and hearing memoranda shall be submitted to the board before the close of a hearing. When parties have leave to submit requests or memoranda after a hearing, the board shall provide the parties with a filing schedule. The party with the burden of proof shall file the first memorandum, and then the opposing party shall file its memorandum. Additional memoranda may only be filed by leave of the board, which shall be granted only when they will assist the board.

(b) Requests for findings and rulings shall consist of separately numbered paragraphs with only one finding or ruling per paragraph. Parties shall be limited to a combined total of 25 requests for findings of fact and/or rulings of law. Requests that contain multiple findings or rulings shall be marked "neither granted nor denied."

(c) Each party submitting written requests for findings of fact and/or rulings of law shall also submit a microsoft word compatible electronic version to clerk@btl.nh.gov.

(d) Following the hearing, the board shall issue a decision or order with sufficient specificity to allow the parties to understand its basis.

(e) The board shall retain each file for at least 5 years following the date of the final decision or the date of the decision on any appeal, unless the director of the division of archives and records management of the department of state sets a different retention period pursuant to rules adopted under RSA 5:40.

Source. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8986, eff 9-24-07; ss by #10624, eff 6-26-14

Tax 201.37 Motions for Rehearing, Reconsideration or Clarification.

(a) Motions for rehearing, reconsideration or clarification or other such post hearing motion, collectively "rehearing motion," shall be filed within 30 days after the clerk's date on the board's order or decision. Filing a rehearing motion shall be a prerequisite to appealing to the supreme court in accordance with RSA 541:3, RSA 541:4 and RSA 541:6.

(b) Rehearing motions shall state with specificity all points of law or fact the moving party contends the board overlooked, misapprehended, or requires clarification.

(c) The opposing party shall not be required to file an objection to a rehearing motion. If an objection is filed, however, it shall be filed no later than 5 days after the rehearing motion is filed and simultaneously copied to all other parties pursuant to Tax 102.26 and Tax 201.14, respectively. The objection may include a request for additional time to respond to the rehearing motion. Once an objection is received by the board, no further filings shall be accepted unless a waiver is granted pursuant to Tax 201.41.

(d) Pursuant to RSA 541:5, if the board does not grant or deny the rehearing motion within 10 days, a suspension order shall be issued.

(e) Rehearing motions shall only be granted for good reason, pursuant to RSA 541:3, and a showing shall be required that the board overlooked or misapprehended the facts or the law and such error affected the board's decision. Rehearing motions shall not be granted for harmless errors that, if corrected, would not change the board's decision.

(f) A party who fails to attend a hearing may file a motion requesting a hearing. Such motion shall only be granted if the moving party shows the failure to attend was due to accident, mistake or misfortune.

(g) Parties shall submit all evidence and present all arguments at the hearing. Therefore, rehearing motions shall not be granted to consider evidence previously available to the moving party but not presented at the hearing or to consider new arguments that could have been raised at the hearing. Except by leave of the board, parties shall not submit new evidence with rehearing motions. Leave shall only be granted when the offering party has shown the evidence was newly discovered and could not have been discovered with due diligence in time for the hearing and when the new evidence will assist the board.

(h) If a rehearing motion is granted, the board shall either revise its decision or order without rehearing or it shall schedule a further hearing if required to correct the error.

Source. #5638, eff 9-1-93; amd by #6762, eff 7-1-98; amd by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; amd by #7874-A, eff 4-18-03; ss by #8986, eff 9-24-07; ss by #10624, eff 6-26-14

Tax 201.38 Clerical Mistakes.

(a) Clerical mistakes in decisions, orders or other parts of the record, arising from oversight or omission, shall be corrected by the board at any time on its own initiative or party's motion.

(b) Such mistakes shall be corrected before an appeal is docketed in the supreme court and thereafter only with leave of the supreme court.

Source. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8986, eff 9-24-07; ss by #10624, eff 6-26-14

Tax 201.39 Costs.

(a) Except as otherwise provided by law, costs shall be awarded as in the superior court. The board shall order a party to pay the other party's costs when the board finds the matter was frivolously brought, maintained or defended in accordance with RSA 21-J:28-b, VI, RSA 71-B:9, RSA 76:17-b and RSA 498-A:26-a. All awards of costs shall be limited to reasonable costs.

(b) Filing fees shall be reimbursed in accordance with RSA 76:17-b whenever the board grants an abatement because of an incorrect tax assessment due to a clerical error or a plain and clear error of fact and not of interpretation.

(c) If the board awards costs, the party awarded costs shall:

(1) State in writing or on the record the costs sought; and

(2) Submit documentation that shall prove the party incurred the costs being sought.

(d) Costs for a party's expert witness shall be limited to those reasonable fees incurred for the witness's testimony, but no costs shall be awarded for the witness's research or preparation in accordance with Fortin v. Manchester Housing Authority, 133 N.H. 154, 157-60 (1990).

(e) Nothing in this section shall affect the sovereign immunity of the state and its political subdivisions.

Source. #5638, eff 9-1-93; amd by #6762, eff 7-1-98; amd by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; amd by #7874-A, eff 4-18-03; ss by #8986, eff 9-24-07; ss by #10624, eff 6-26-14

Tax 201.40 Withdrawal or Recusal of Board Member.

(a) Upon board member initiative or upon a party's motion, a board member shall, for good cause or to avoid the appearance of impropriety or lack of impartiality, withdraw from any adjudicative proceeding.

(b) Pursuant to Taylor Boren v. Isaac, 143 N.H. 261 (1998), recusal shall occur when an objective, disinterested observer fully informed of the facts would entertain significant doubt about the board member's ability to be impartial or do justice in the case.

(c) If recusal is sought by a party, the party shall file a motion to the full board and shall have the burden to show why recusal is warranted.

(d) For purposes of this section, good cause shall include the following:

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(1) The member has a personal or pecuniary interest in the matter that is immediate, definite and subject to demonstration; or

(2) There is evidence that would cause a reasonable person to conclude the member's impartiality can be questioned.

(e) Except where personal bias or prejudice exists, a board member may sit on a case where good cause for recusal exists, provided:

(1) On the record, the board member makes a full disclosure of the facts underlying the good cause;

(2) The other board members conclude the good cause is waivable and the board member can sit impartially;

(3) The parties are given an opportunity outside the board's presence to consider waiver; and

(4) The parties, free of board influence and on the record, waive recusal.

Source. #7153, eff 12-10-99; ss by #8986, eff 9-24-07; ss by #10624, eff 6-26-14

Tax 201.41 Waiver of Rules.

(a) Request for a waiver for failure to comply with a rule or board order shall not be routinely granted.

(b) The board shall grant a waiver for failure to comply with a rule or board order when the failure was due to accident, mistake or misfortune or when justice otherwise requires, provided that granting the waiver would not be contrary to any statute or supreme court case law.

(c) Requests for a waiver shall:

(1) Be in writing promptly upon discovery of the failure;

(2) State the failure, the specific reasons why the waiver should be granted and the facts supporting the request;

(3) State that the party's failure has been corrected or state why the failure has not been corrected and, in such a case, when the failure will be corrected; and

(4) Comply with all other rules applicable to filing documents, including sending a copy to the other party.

Source. #7153, eff 12-10-99; ss by #8986, eff 9-24-07; ss by #10624, eff 6-26-14

PART Tax 202 GENERAL RULES GOVERNING PROPERTY TAX APPEALS, EXEMPTION APPEALS, CURRENT USE APPEALS, LUCT APPEALS, TIMBER TAX APPEALS, EXCAVATION TAX APPEALS, APPEALS OF RESIDENCES LOCATED IN AN INDUSTRIAL OR COMMERCIAL ZONE AND DISCRETIONARY EASEMENT, REVITALIZATION, BETTERMENT ASSESSMENT, TOWN LINES AND PERAMBULATION OF BOUNDARIES, QUALIFYING HISTORIC BUILDINGS AND FARM STRUCTURES AND LAND UNDER FARM STRUCTURES' APPEALS

Statutory Authority: RSA 51:7; RSA 71-B:16, I, II; RSA 72-B:13; RSA 72:34-a; RSA 75:10-19; RSA 76; RSA 79:8; RSA 79-A; RSA 79-B; RSA 79-C; RSA 79-D; RSA 79-E; RSA 79-F; RSA 79-G; RSA 81:5; and RSA 231:32.

Tax 202.01 Applicability. This part, as well as Tax 101, shall apply to all property tax appeals, exemption appeals, current use appeals, LUCT appeals, timber tax appeals, excavation tax appeals, appeals of residences located in an industrial or commercial zone, betterment assessment, town lines and perambulation of boundaries, qualifying historic buildings, betterment assessments, farm structures and land under farm structures' appeals. The rules in Tax 201 shall also apply to these appeals. In addition, Tax 203 property tax appeals and appeals of town lines and perambulation of boundaries, Tax 204 exemption appeals, Tax 205 LUCT appeals, Tax 206 current use appeals, Tax 213 timber tax appeals, Tax 214 excavation tax appeals, Tax 215 discretionary easement, revitalization, betterment assessment, qualifying historic buildings and farm structures and land under farm structures' appeals and Tax 216 appeals of residences located in an industrial or commercial zone shall also apply.

Source. #2256, eff 1-2-83; ss by #2943, eff 12-31-84; EXPIRED: 12-31-90

New. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #7874-B, eff 4-18-03; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 202.02 Appeal to the Board.

(a) To appeal to the board, a taxpayer shall, within the statutory period and in writing, file an appeal document with the board after complying with all other prerequisites to appealing to the board. Requirements for appeal documents shall be as stated by type of appeal in Tax 203 property tax appeals and town lines and perambulation of boundaries, Tax 204 exemption appeals, Tax 205 LUCT appeals, Tax 206 current use appeals, Tax 213 timber tax appeals, Tax 214 excavation tax appeals, Tax 215 discretionary easement, revitalization, betterment assessment, qualifying historic buildings and farm structures and land under farm structures' appeals and Tax 216 appeals of residences located in an industrial or commercial zone.

(b) The taxpayer's appeal document shall state the grounds for the appeal with sufficient specificity to allow the board and the municipality to understand the taxpayer's arguments and to allow the municipality the opportunity to further review and address the taxpayer's arguments. Conclusory statements without supporting arguments or data shall be insufficient.

(c) If an appeal document lacks sufficient specificity, the board, on its own or by the grant of a municipality motion, shall place the taxpayer in default. The board shall then order the taxpayer to amend the

appeal within 10 days of the clerk's date on such order, providing sufficient specificity. If the taxpayer fails to comply with such order, the board shall dismiss the appeal.

(d) Throughout the appeal, the taxpayer shall be limited to the grounds stated in the appeal document. The board, on its own or by municipality motion, shall limit the taxpayer's presentation to the issues raised in the appeal.

(e) The filing deadline with the board shall be akin to a statute of limitations. The board shall not have jurisdiction to accept an untimely filed appeal even if the taxpayer was prevented from timely filing because of accident, mistake or misfortune, and even if the municipality has not responded to the taxpayer's abatement application in accordance with RSA 76:16-a, Appeal of Roketenetz, 122 N.H. 869 (1982), and Arlington Sample Book Company v. Board of Taxation, 116 N.H. 575, 576 (1976).

Source. #2943, eff 12-31-84; EXPIRED 12-31-90

New. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; amd by #7874-B, eff 4-18-03; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 202.03 Failure to Timely File an Abatement Application or Appeal Document.

(a) Timely filing of the abatement application and the appeal document shall be prerequisites for the board having jurisdiction over an appeal.

(b) Whenever an issue of timely filing of an abatement application or appeal document arises, the board shall:

- (1) Notify the taxpayer of the issue;
- (2) Provide the taxpayer with 30 days to file any documents or arguments to show the item was timely filed with a certification that the taxpayer sent the municipality a copy of the taxpayer's filing;
- (3) Inform the taxpayer that failure to show the item was timely filed shall result in a dismissal of the appeal;
- (4) If the taxpayer files any supporting documents, allow the municipality 10 days to file any additional material for the board's consideration; and
- (5) After the deadline for filing documents on the issue has passed, issue an order either dismissing the appeal, preserving the issue for review at a hearing, or accepting the item as timely filed.

Source. #2256, eff 1-2-83; ss by #2943, eff 12-31-84; ss by #4589, eff 3-24-89; ss by #5638, eff 9-1-93; amd by #6762, eff 7-1-98; amd by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14 (from Tax 202.04)

Tax 202.04 Discovery. The discovery procedures shall be as stated in Tax 201.19.

Source. #2256, eff 1-2-83; ss by #2943, eff 12-31-84;
EXPIRED: 12-31-90

New. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99,
EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; amd by
#7874-B, eff 4-18-03; ss by #8987-A, eff 9-24-07; ss by
#9538, eff 9-8-09; ss by #10625-B, eff 6-26-14 (from Tax
202.05)

Tax 202.05 Hearing Attendance.

(a) The purpose of this section is to ensure:

- (1) That parties attend all hearings;
- (2) The efficient use of the board's and the parties' time; and
- (3) The board and the parties have an opportunity to obtain relevant information through presentations and inquiries at hearings.

(b) In this section, "hearing" means the adjudicative proceeding scheduled to receive evidence and arguments upon which the decision on the merits will be based.

(c) Non-attendance by a taxpayer or the taxpayer's attorney or representative at a noticed hearing within 30 minutes after the scheduled time shall result in a dismissal of the appeal unless the failure to appear is excused as provided in paragraph (d).

(d) Taxpayers who cannot attend the hearing shall be excused only if they file with the board, copying the other party, a written request for leave to not attend the hearing, that includes the following:

- (1) A statement of the reasons the taxpayer is unavailable to attend the hearing; and
- (2) If not previously submitted to the board, a hearing brief presenting the taxpayer's arguments and supporting material.

(e) Such notice and brief shall be filed with the board not less than 14 days before the hearing date, which may be shortened for good cause.

(f) If leave is granted for non-attendance, the board shall open the hearing and decide the appeal based on the evidence presented, including any arguments and evidence presented by the opposing party.

(g) Nothing in this section shall alter the burden of proof or constrain the board from reviewing and weighing the evidence.

(h) A taxpayer granted leave to not attend a hearing shall be deemed to waive:

- (1) The opportunity to support the taxpayer's position other than as presented in writing;
- (2) The right to confront, question and challenge the other party's evidence except as presented in the brief; and
- (3) The opportunity to answer board questions.

(i) If a taxpayer did not file a request for leave to not attend a hearing and fails to attend a hearing or fails to appear for the hearing after 30 minutes of the scheduled hearing time, no hearing shall be held and the taxpayer shall be finally defaulted, and the appeal marked "taxpayer finally defaulted; no further action" and the municipality shall have 10 days after the clerk's date on the order to file a request for costs under Tax 201.39.

(j) If a municipality or any of its witnesses fails to attend a hearing without having complied with paragraph (d) or fails to appear for the hearing after 30 minutes of the scheduled hearing time, the board shall start the hearing and decide the appeal based on the hearing and the record. If a municipality arrives before the conclusion of a hearing, the board shall provide them an opportunity to be heard.

Source. #2256, eff 1-2-83; ss by #2943, eff 12-31-84; amd by #4589, eff 3-24-89; ss by #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8987-A, eff 9-24-07; ss by #9538 (eff 9-8-09); ss by #10625-B,eff 6-26-14 (from Tax 202.06)

Tax 202.06 Refund or Credit of Taxes.

(a) If taxes have been paid and an abatement ordered, the municipality shall, within 2 months of the clerk's date on the order, refund the abated taxes, plus interest at the rate set pursuant to RSA 76:17-a, from the date the taxes were paid to the date the refund is paid.

(b) The abatement shall either be refunded pursuant to Tax 202.06(a) or, if there are any outstanding taxes, credited to the taxpayer pursuant to RSA 76:17-d.

Source. #5638, eff 9-1-93; amd by #6762, eff 7-1-98; amd by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8987-A, eff 9-24-07; ss by #9538 (eff 9-8-09); ss by #10625-B,eff 6-26-14 (from Tax 202.07)

Tax 202.07 Interest on Taxes Due or Owed.

(a) Pursuant to RSA 76:13, RSA 80:32 or RSA 80:69, interest on overdue taxes shall be based on the ordered assessment. If the board grants an abatement and taxes have not been paid, interest shall only be due on the ordered assessment in accordance with Western Union Telegraph Co. v. State, 64 N.H. 265, 270 (1887).

(b) If the board grants an abatement, and the taxpayer has paid the tax and any interest, the abatement shall include the interest previously paid by the taxpayer on both the excess taxes and interest from the date paid to the refund date.

(c) If the board grants an abatement and interest has been paid, the interest on the overassessment shall also be abated.

Source. #5638, eff 9-1-93; amd by #6762, eff 7-1-98; amd by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8987-A, eff 9-24-07; ss by #9538 eff 9-8-09; ss by #10625-B,eff 6-26-14 (from Tax 202.08)

Tax 202.08 Appeal.

(a) The appeal of the board's decision shall be pursuant to RSA 541:6.

(b) Filing a rehearing motion pursuant to RSA 541:3 and RSA 541:4 shall be a prerequisite for appealing a board decision in accordance with Tax 201.37.

Source. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14 (from Tax 202.09)

PART Tax 203 SPECIFIC RULES GOVERNING PROPERTY TAX APPEALS

Tax 203.01 Applicability. This part, as well as Tax 101, Tax 201 and Tax 202, shall apply to property tax appeals.

Source. #2256, eff 1-2-83; ss by #2943, eff 12-31-84; EXPIRED: 12-31-90

New. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #7874-B, eff 4-18-03; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 203.02 Abatement Application Filed with the Municipality.

(a) The board shall hear appeals from municipal decisions on abatement applications in accordance with RSA 76:16-a and Appeal of Town of Sunapee, 126 N.H. 214, 216 (1985). Therefore, before appealing to the board, the taxpayer shall have filed a timely abatement application with the municipality.

(b) The taxpayer shall file the RSA 76:16 abatement application prescribed by the board or a written document that includes all of the following:

- (1) The taxpayer's name, address and daytime telephone number;
- (2) The property or properties for which an abatement is sought, identified by street address and tax map and lot number;
- (3) A complete and specific statement of the grounds supporting the application along with the comparables relied upon by the taxpayer; and
- (4) The taxpayer's signature on the abatement application certifying that the application has a good faith basis and the facts stated are true.

(c) The abatement application shall state the grounds for the abatement request with sufficient specificity to allow the municipality to understand the taxpayer's arguments and to allow the municipality the opportunity to review and address the taxpayer's arguments. Conclusory statements without supporting arguments or data shall be insufficient.

(d) The taxpayer shall sign the abatement application. An attorney or agent shall not sign the abatement application for the taxpayer. An attorney or agent may, however, sign the abatement application along with the taxpayer to indicate the attorney's or agent's representation. The lack of the taxpayer's signature and certification shall preclude an RSA 76:16-a appeal to the board unless it was due to reasonable cause and not willful neglect. Appeal of Wilson, 161 NH 659 (2011).

(e) The municipality shall, within the statutory period, review all abatement applications in accordance with RSA 76:16, II.

(f) The municipality's failure to respond to the taxpayer within the statutory time period shall not extend the deadlines for appealing to the board in accordance with RSA 76:16-a. Appeal of Rokenetz, 122 N.H. 869 (1982) and Arlington American Sample Book Co. v. Board of Taxation, 116 N.H. 575, 576 (1976).

Source. #2256, eff 1-2-83; ss by #2943, eff 12-31-84; amd by #4684, eff 10-19-89; ss by #5638, eff 9-1-93; amd by #6762, eff 7-1-98; amd by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 203.03 Appeal to the Board.

(a) To appeal to the board, a taxpayer shall, within the statutory period and in writing, file an appeal document with the board after the municipality's decision or lack of decision in accordance with RSA 76:16-a.

(b) Taxpayers may either modify the appeal document prepared by the board or may draft and file their own written appeal document that includes all of the following:

- (1) The taxpayer's name, address and daytime telephone number;
- (2) If the taxpayer is not the owner, a statement of the taxpayer's standing for appealing in accordance with RSA 76:16-a;
- (3) The property or properties being appealed, identified by street address and tax map and lot number;
- (4) The assessment on the property or properties, and if available, the assessment broken down by land and building;
- (5) A list of any other property owned by the taxpayer within the municipality;
- (6) A complete and specific statement of the grounds supporting the appeal, with any evidence relied on by the taxpayer, pursuant to (d) and (e) below; and
- (7) The proper filing fee under Tax 501.01.

(c) Pursuant to RSA 76:16-a, the board shall only hear an appeal regarding those properties for which an abatement application was filed with the municipality. Appeal of Town of Sunapee, 126 N.H. 214, 216 (1985). A taxpayer may appeal more than one property in one appeal document, provided all properties have common ownership, that is, complete unity of ownership such as where a husband and wife own 2 properties jointly but not where the husband and wife own one property jointly and another individually.

(d) The taxpayer's appeal document shall state the grounds for the appeal with sufficient specificity to allow the board and the municipality to understand the taxpayer's arguments and to allow the municipality the opportunity to further review and address the taxpayer's arguments. Conclusory statements without supporting arguments or data shall be insufficient.

(e) To comply with (d), the taxpayer shall present material on the following:

- (1) Physical data such as incorrect description or measurement of property;
- (2) Market data relative to the property's value on the April 1 assessment date, supported by comparable sales or a professional opinion of value; and/or

(3) Assessment data by a showing that the property's assessment, when compared to its market value, exceeds the general level of assessment in the municipality.

(f) If a taxpayer fails to comply with Tax 203.03(b), the board, on its own or by municipality motion, shall declare the taxpayer in default and order it cured within 10 days of the clerk's date. If the taxpayer fails to comply with the default order, the board shall dismiss the appeal.

(g) Throughout the appeal, the issues raised by the taxpayer in the abatement application and appeal document may differ, but the grounds stated in the appeal document shall control the issues before the board.

Source. #2943, eff 12-31-84; EXPIRED 12-31-90

New. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 203.04 Filing Deadlines in Property Tax Appeals.

(a) The filing deadlines for property tax appeals shall be as stated in RSA 76:16 and RSA 76:16-a.

(b) An abatement application filed with a municipality or an appeal document filed with the board shall be untimely if it is filed:

- (1) After the statutory deadlines; or
- (2) On or before the notice of tax date.

(c) The board shall not extend statutory timelines except as stated in (d) below, and the board shall dismiss appeals when the abatement application was not timely filed with the municipality. In accordance with Appeal of Gillin, 132 N.H. 311, 313 (1989) and Daniel v. B & J Realty, 134 N.H. 174, 176 (1991), taxpayers shall timely file an abatement application as a jurisdictional prerequisite for the board to hear the appeal.

(d) If a taxpayer's abatement application was untimely filed, the board shall treat the abatement application as timely filed only if the taxpayer demonstrates all of the following:

- (1) The municipality supplied the taxpayer with the incorrect filing deadline;
- (2) The taxpayer was unaware of the correct filing deadline;
- (3) The municipality should have known the taxpayer would rely on the municipality's information; and

(4) The taxpayer detrimentally relied on the municipality's information such as missing the deadline for filing the abatement application with the municipality. City of Concord v. Tompkins, 124 N.H. 463, 467-68 (1984).

Source. #2256, eff 1-2-83; ss by #2943, eff 12-31-84;
EXPIRED: 12-31-90

New. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99,
EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8987-A,
eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff
6-26-14

Tax 203.05 Pending Appeals, Effect of Ordered Assessment and Appeals for Subsequent Years.

(a) The purpose of this section is to detail the effect the board's abatement decisions have on other tax years.

(b) The following definitions shall apply only to this section:

(1) "Decision" means either a written decision by the board or a settlement agreement signed and filed in accordance with Tax 201.23, but does not include a withdrawal, even if based on a settlement agreement, unless the agreement is filed with the board with the withdrawal;

(2) "General reassessment" means the process undertaken by a municipality to reassess all property in the municipality, and which:

a. Includes:

1. Collecting anew or verifying existing physical data through reinspection and remeasurement;
2. Analyzing market data; and
3. Appraising all property at the same percentage of market value; and

b. Does not include annual or periodic adjustments to assessments that are the result of a simple factoring or multiplication of existing assessments without an accompanying market analysis.

(3) "Good faith reason or adjustment" means a change made to an ordered assessment due to:

- a. Omission or error on the assessment-record card;
- b. Physical change to the property;
- c. Adjustments to property strata after analysis of sales and assessment data;
- d. Change in highest and best use; or
- e. Other changes affecting value pursuant to RSA 75:8, II;

(4) "Original appeal" means the initial property tax appeal filed with the board by a taxpayer or the taxpayer's successor, seeking an abatement due to overassessment, where the appealed assessment has not been appealed before or where the appeal is based on reasons not stated in an earlier appeal;

(5) “Original tax year” means the tax year for which an original appeal was filed;

(6) “Subsequent appeal” means any property tax appeal with the board by the taxpayer or the taxpayer's successor that filed an original appeal, seeking an abatement for overassessment on the same property for a subsequent tax year; and

(7) “Subsequent tax year(s)” means the tax year(s) after the original tax year until there is a general reassessment and includes tax years while the appeal is pending and tax years after the decision is issued.

(c) For an original appeal, the board shall only consider and issue a decision on the assessment for the original tax year. The board shall not consider or issue a decision on subsequent tax years unless a subsequent appeal was filed and consolidated with the original appeal.

(d) For subsequent appeals:

(1) If a decision has not been issued on the original appeal, the board shall consider and issue a decision on the assessments for the original tax year and the subsequent tax years from which the subsequent appeals were taken, but the board shall not issue a decision on any other tax year; and

(2) If a decision has been issued on the original appeal, the board shall consider the assessments for the subsequent tax years from which the subsequent appeals were taken.

(e) When the board grants an abatement due to overassessment, the municipality shall use the ordered assessment for subsequent tax years and the board shall retain jurisdiction in accordance with RSA 76:17-c.

(f) The municipality shall adjust the ordered assessment for the subsequent tax years if there is a good faith reason for such adjustment in accordance with RSA 75:8 and RSA 76:17-c.

(g) When the board issues a decision granting an abatement on the original appeal, the municipality shall, within 2 months of the clerk's date on the initial decision or the decision on any rehearing motion, issue an abatement based on the ordered assessment for the original appeal and abatements based on the ordered assessment with any good faith adjustment for any subsequent tax year(s) for which the notice of tax has been given in accordance with RSA 76:16 and RSA 76:17-c.

(h) To receive the benefits of RSA 76:17-c and (e), (f) and (g) above, the taxpayer shall not be required to file an abatement application with the municipality for subsequent years unless the taxpayer intends to file a subsequent appeal.

(i) If the municipality fails to comply with (e), (f) or (g) above, the taxpayer may file a motion to enforce compliance. A motion asserting noncompliance with paragraph (f) shall be filed within the timelines set for appeals under RSA 76:16-a. A motion asserting noncompliance with paragraph (g) shall be filed no earlier than 2 months and a day after the clerk's date on the decision and no later than 4 months after the clerk's date on the decision.

(j) Whenever an enforcement motion is filed, the municipality shall respond within 30 days.

(k) In deciding the motion, the board shall only consider evidence on whether the municipality had a good faith reason for not using the ordered assessment. The board shall not receive any other evidence or arguments. The municipality shall have the burden to make a showing that a good faith reason existed for not using the ordered abatement. If such a showing is made, the burden shall shift to the taxpayer to prove no good faith reason existed.

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(l) If a taxpayer elects to file an appeal for a subsequent tax year, the taxpayer shall comply with RSA 76:16 and RSA 76:16-a.

(m) An appeal for a subsequent year shall be required when the original appeal or subsequent appeal will not protect the taxpayer's rights, which includes, but is not limited to, the following:

- (1) The taxpayer wants to raise issues or arguments not stated in the original appeal;
- (2) The taxpayer wants to appeal other property not appealed in the original appeal; and
- (3) The assessment appealed in the original appeal has changed significantly due to a good faith reason or adjustment.

Source. #2256, eff 1-2-83; ss by #2943, eff 12-31-84;
EXPIRED: 12-31-90

New. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99,
EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; amd by
#7874-B, eff 4-18-03; ss by #8987-A, eff 9-24-07; ss by
#9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 203.06 Checklist to Municipalities.

(a) Upon receipt of a timely filed appeal, the board shall send the taxpayer an acknowledgement of its receipt and the municipality a checklist, seeking information including the following:

- (1) The date the taxpayer filed the abatement application;
- (2) A list of all properties in the municipality owned by the taxpayer, the assessments thereon with a breakdown between land and building, if used, denoting the properties for which an abatement application was filed; and
- (3) Complete copies of the assessment-record cards for all properties listed in (2) for the year(s) under appeal.

(b) The municipality shall file the completed checklist within 30 days of the board's date on the checklist, copying the taxpayer. If the completed checklist shows the taxpayer has complied with all timely filing requirements, the board shall process the appeal.

Source. #5638, eff 9-1-93; amd by #6762, eff 7-1-98; amd by
#7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by
#7153, eff 12-10-99; ss by #8987-A, eff 9-24-07; ss by #9538,
eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 203.07 Mediation.

(a) After determination that the taxpayer has complied with all timely filing requirements, the board shall issue an order to encourage informal discussions, pursuant to RSA 541-A:31, V and RSA 541-A:38, requiring the parties to meet in order to either settle or narrow the disputed issues.

(b) The order shall:

- (1) Establish a 120 day deadline from the date of the order for the parties to meet and file with the board the report of settlement meeting prescribed in the order; and

- (2) State that no hearing on the merits of the appeal will be scheduled until the parties have met and filed with the board the report of the settlement meeting.
- (c) The report of the settlement meeting shall contain:
- (1) The appeal name and docket number(s);
 - (2) The date the parties met subsequent to the appeal filing date;
 - (3) The parties in attendance at the settlement meeting;
 - (4) A statement as to whether the taxpayer submitted an appraisal;
 - (5) A statement that the appeal was either completely or partially settled, withdrawn by the taxpayer or that no settlement had been reached and a hearing is necessary;
 - (6) Signature(s) of the parties participating in the settlement meeting; and
 - (7) A statement that upon the parties' signature and filing with the board the report of settlement meeting, the contents of the report shall become an order of the board.
- (d) Upon receipt of the Tax 203.07(a) order, the parties shall:
- (1) Arrange to meet to discuss the appeal at a mutually convenient time, or discuss the appeal telephonically or by some other electronic means, and the initial contact may be made by either party;
 - (2) Ensure those involved in the settlement discussions either have the authority to settle or can readily obtain such authority so as not to delay the filing with the board of the report of settlement meeting; and
 - (3) Sign the report of settlement meeting and file it with the board within the deadline stated in the order.
- (e) Motions for extension of the deadline to file with the board the report of settlement meeting or a request for modifications of the requirements of this rule shall:
- (1) Be filed at least 30 days prior to the deadline stated in the order;
 - (2) Only be granted in extraordinary circumstances including:
 - a. Illness or injury prevents a party from preparing for and attending a settlement meeting within the deadline stated in the order;
 - b. Material evidence, including any appraisal being prepared by the taxpayer, will be unavailable for the settlement meeting despite the party's due diligence to obtain the evidence in time for discussion during the settlement meeting; or
 - c. Such other reasons that warrant an extension to serve justice and efficiency; and
 - (3) Comply with the requirements of seeking concurrence in Tax 201.18(b).

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(f) If the parties do not file with the board the report of settlement meeting within the 120 day deadline established in the order or any extension granted under Tax 203.07(e), the parties shall be placed in default pursuant to Tax 201.04.

(g) If the taxpayer's grounds for the appeal, in accordance with Tax 203.03(b)(6) and (d), reference an appraisal as the existing or potential basis for disproportionality, the appraisal shall be made available to the local assessing officials or their representatives during the settlement meeting. If no appraisal is submitted by the taxpayer during the mediation process and before the report is filed, no appraisal shall be entered as evidence by the taxpayer at a subsequent hearing on the merits of the appeal.

(h) During the mediation process, municipalities shall provide the taxpayer:

- (1) The bases for the assessment, including all market data analysis and all other documentation used in establishing the assessment initially and in responding to the abatement application; and
- (2) An explanation of any codes and abbreviations used on the assessment-record card.

(i) Upon filing the report of the settlement meeting with the board, the report shall become a board order and, if the report indicates:

- (1) The appeal is withdrawn or settled, the board shall mark the file accordingly; or
- (2) No settlement or a partial settlement occurred, the board shall proceed with scheduling a hearing.

Source. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 203.08 Grouping Appeals for Hearing.

(a) The purpose of this section is to enable the board to efficiently and effectively hear appeals that involve common types of properties and common issues of fact or law. The board shall consolidate appeals for hearing based on property type, value, location or such other similarities.

(b) The clerk shall contact the municipality to discuss the hearing procedure to be followed and to set deadlines for the municipality to submit its proposed grouping. Only procedural matters shall be discussed. Specific appeals shall not be discussed.

(c) Following the discussion, the board shall issue hearing order regarding the grouping of appeals.

(d) Grouping appeals shall not affect the burden of proof, which shall remain on the taxpayer.

Source. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8987-A, eff 9-24-07 (from Tax 203.09); ss by #9538, eff 9-8-09 (from Tax 203.07); ss by #10625-B, eff 6-26-14

Tax 203.09 Burden of Proof.

(a) In property tax appeals, the taxpayer shall have the burden of proving the assessment was disproportionate or illegal, resulting in the taxpayer paying a disproportionate share of taxes. Appeal of Town of Sunapee, 126 N.H. 214, 217 (1985).

(b) In property tax appeals, the board shall consider all of the property within a municipality owned by a taxpayer to determine if the aggregate assessment on all the properties is disproportionate to assessments generally prevailing in the municipality. Appeal of Town of Sunapee, 126 N.H. 214, 217 (1985).

Source. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8987-A, eff 9-24-07 (from Tax 203.10); ss by #9538, eff 9-8-09 (from Tax 203.08); ss by #10625-B, eff 6-26-14

Tax 203.10 Assessment-Record Cards and Assessment Manuals.

(a) In property tax appeals, the assessment-record cards used by the municipality shall be understandable by the board and the taxpayer. If codes or abbreviations are used on the cards, the municipality shall, at or before the hearing, provide the board and the taxpayer with an explanation of the codes and abbreviations.

(b) Upon the board's request, a municipality shall supply to the board a copy of the assessment manual or municipal market data survey to assist the board in understanding the methodology used by the municipality and to enable the board to use the manual if the board concludes an assessment needs to be adjusted using the manual.

Source. #9538, eff 9-8-09 (from Tax 203.09); ss by #10625-B, eff 6-26-14

PART Tax 204 SPECIFIC RULES GOVERNING EXEMPTION, CREDIT OR DEFERRAL APPEALS

Tax 204.01 Applicability. This part, as well as Tax 101, Tax 201 and Tax 202, shall apply to all exemption, credit or deferral appeals.

Source. #2256, eff 1-2-83; ss by #2943, eff 12-31-84; EXPIRED: 12-31-90

New. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #7874-B, eff 4-18-03; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 204.02 Prerequisites.

(a) Filing a timely application for exemption, credit or deferral shall be a jurisdictional prerequisite for the board to hear an appeal.

(b) To qualify for an exemption, credit or deferral, the taxpayer shall, as of April 1 for the appealed tax year, own the property and be in compliance with all statutory requirements in accordance with RSA 72, RSA 74:1 and RSA 74:2.

Source. #2256, eff 1-2-83; ss by #2943, eff 12-31-84; amd by #4589, eff 3-24-89; ss by #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 204.03 Appeal to the Board.

(a) To appeal to the board, a taxpayer shall, within the statutory period and in writing, file an appeal document with the board.

(b) Taxpayers may either modify the appeal document prepared by the board or may draft and file their own written appeal document that includes all of the following:

- (1) The taxpayer's name, address and daytime telephone number;
- (2) The property or properties for which the assessment is being appealed, identified by street address and tax map and lot number;
- (3) The assessment on the property or properties, broken down by land and building if provided by the municipality;
- (4) A complete and specific statement of the grounds supporting the appeal. Conclusory statements without supporting arguments or data shall be insufficient;
- (5) Copies of the exemption application filed with the municipality, the municipality's response to the application and the tax bill; and
- (6) The proper filing fee under Tax 501.01.

Source. #2943, eff 12-31-84; amd by #4589, eff 3-24-89; ss by #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 204.04 Checklist to Municipalities.

(a) Upon receipt of a timely filed appeal, the board shall send the taxpayer an acknowledgement of its receipt and the municipality a checklist, seeking information including the following:

- (1) The date the taxpayer filed the application for exemption or credit and the reasons for the municipality's denial of the application; and
- (2) Complete copies of the assessment-record cards for all properties under appeal.

(b) The municipality shall file the completed checklist within 30 days of the board's date on the checklist, copying the taxpayer with the completed checklist. If the completed checklist shows the taxpayer has complied with all timely filing requirements, the board shall process the appeal.

Source. #2256, eff 1-2-83; ss by #2943, eff 12-31-84; EXPIRED: 12-31-90

New. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; amd by #7874-B, eff 4-18-03; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 204.05 Burden of Proof. The taxpayer shall have the burden to prove it was entitled to the statutory exemption, credit or deferral for the year under appeal.

Source. #2256, eff 1-2-83; ss by #2943, eff 12-31-84;
EXPIRED: 12-31-90

New. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99,
EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by
#8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-
B, eff 6-26-14

PART Tax 205 SPECIFIC RULES GOVERNING LAND USE CHANGE TAX APPEALS

Tax 205.01 Applicability. This part, as well as Tax 101, Tax 201 and Tax 202, shall apply to LUCT appeals.

Source. #2256, eff 1-2-83; ss by #2943, eff 12-31-84;
EXPIRED: 12-31-90

New. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99,
EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by
#7874-B, eff 4-18-03; ss by #8987-A, eff 9-24-07; ss by
#9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 205.02 Abatement Application Filed with the Municipality.

(a) The board shall hear appeals from municipal decisions on abatement applications in accordance with RSA 79-A:10. Therefore, before appealing to the board, the taxpayer shall have filed a timely abatement application with the municipality. For LUCT appeals, the notice of tax date shall be the date the municipality sends the taxpayer the land use change tax bill.

(b) The taxpayer shall file a written abatement application that includes all of the following:

- (1) The taxpayer's name, address and daytime telephone number;
- (2) The property or properties for which an abatement is sought, identified by street address and tax map and lot number; and
- (3) A complete and specific statement of the grounds supporting the application with the comparables relied upon by the taxpayer.

(c) The abatement application shall state the grounds for the abatement request with sufficient specificity to allow the municipality to understand the taxpayer's arguments and to allow the municipality the opportunity to review and address the taxpayer's arguments. Conclusory statements without supporting arguments or data shall be insufficient.

(d) The municipality shall, within the statutory period, review all abatement applications in accordance with RSA 79-A:10, II.

(e) The municipality's failure to respond to the taxpayer within the statutory time period shall not extend the deadlines for appealing to the board in accordance with RSA 79-A:10. See also Appeal of Roketenetz, 122 N.H. 869 (1982) and Arlington American Sample Book Co. v. Board of Taxation, 116 N.H. 575, 576 (1976).

Source. #2256, eff 1-2-83; ss by #2943, eff 12-31-84; ss by #4589, eff 3-24-89; ss by #4684, eff 10-19-89; ss by #5638, eff 9-1-93; amd by #6762, eff 7-1-98; amd by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 205.03 Appeal to the Board.

(a) To appeal to the board, a taxpayer shall, within the statutory period and in writing, file an appeal document with the board after the municipality's decision or lack of decision in accordance with RSA 79-A:10.

(b) Taxpayers may either modify the appeal document prepared by the board or may draft and file their own written appeal document that includes all of the following:

- (1) The taxpayer's name, address and daytime telephone number;
- (2) The property or properties for which the assessment is being appealed, identified by street address and tax map and lot number;
- (3) The amount of the land use change tax, the date of the billing and the change in use date;
- (4) A complete and specific statement of the grounds supporting the appeal, with any evidence relied on by the taxpayer; and
- (5) The proper filing fee under Tax 501.01.

(c) The issues raised by the taxpayer in the abatement application and the appeal document may differ, but the grounds stated in the appeal document shall control the issues before the board.

Source. #2943, eff 12-31-84; amd by #4589, eff 3-24-89; ss by #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 205.04 Filing Deadlines in LUCT Appeals.

(a) The filing deadlines for LUCT appeals shall be as stated in RSA 79-A:10.

(b) Tax 203.04(b)(c) and (d) shall apply to LUCT appeals with the notice of tax date defined in Tax 102.34.

Source. #2256, eff 1-2-83; ss by #2943, eff 12-31-84; EXPIRED: 12-31-90

New. #5638, eff 9-1-93; amd by #6762, eff 7-1-98; amd by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 205.05 Checklist to Municipalities.

(a) Upon receipt of a timely filed appeal, the board shall send the taxpayer an acknowledgement of its receipt and the municipality a checklist, seeking information including the following:

- (1) The date the taxpayer filed the abatement application;
- (2) Complete copies of the assessment-record cards for all appealed properties for the year under appeal;
- (3) Copy of all current use applications and maps; and
- (4) Copy of the land use change tax bill and lien release.

(b) The municipality shall file the completed checklist within 30 days of the board's date on the checklist, copying the taxpayer. If the completed checklist shows the taxpayer has complied with all timely filing requirements, the board shall process the appeal.

Source. #2256, eff 1-2-83; ss by #2943, eff 12-31-84;
EXPIRED: 12-31-90

New. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99,
EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; amd by
#7874-B, eff 4-18-03; ss by #8987-A, eff 9-24-07; ss by
#9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 205.06 Burden of Proof. In LUCT appeals, the taxpayer shall have the burden to prove the municipality erred in assessing the tax or in assessing the tax amount. Such challenges may include challenges to the change in use date used by the municipality and/or the property's full value as determined by the municipality.

Source. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99,
EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by
#8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B,
eff 6-26-14

PART Tax 206 SPECIFIC RULES GOVERNING CURRENT USE AND CONSERVATION RESTRICTION ASSESSMENT APPEALS

Tax 206.01 Applicability. This part, as well as Tax 101, Tax 201 and Tax 202, shall apply to current use and conservation restriction assessment appeals under RSA 79-A and RSA 79-B.

Source. #2256, eff 1-2-83; ss by #2943, eff 12-31-84;
EXPIRED: 12-31-90

New. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99,
EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by
#7874-B, eff 4-18-03; ss by #8987-A, eff 9-24-07; ss by
#9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 206.02 Appeal to the Board.

(a) To appeal to the board, a taxpayer shall, within the statutory period and in writing, file an appeal document with the board in accordance with RSA 79-A:9 and RSA 79-B:5.

(b) Taxpayers may either modify the appeal document prepared by the board or may draft and file their own written appeal document that includes all of the following:

- (1) The taxpayer's name, address and daytime telephone number;
- (2) The property or properties for which the assessment is being appealed, identified by street address and tax map and lot number;
- (3) A complete and specific statement of the grounds supporting the appeal;
- (4) A copy of the current use or conservation restriction assessment application filed with the municipality and a statement of the municipality's action on the application; and
- (5) The proper filing fee under Tax 501.01.

Source. #2256, eff 1-2-83; ss by #2943, eff 12-31-84; EXPIRED: 12-31-90

New. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 206.03 Filing Deadlines. The filing deadlines for current use and conservation restriction assessment appeals shall be as stated in RSA 79-A:9 and RSA 79-B:5.

Source. #2943, eff 12-31-84; EXPIRED 12-31-90

New. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 206.04 Checklist to Municipalities.

(a) Upon receipt of a timely filed appeal, the board shall send the taxpayer an acknowledgement of its receipt and the municipality a checklist, seeking information including the following:

- (1) A complete copy of the current use or conservation restriction assessment application with any maps or surveys filed with the application;
- (2) The date the taxpayer filed the current use or conservation restriction assessment application and the municipality's decision thereon; and
- (3) Complete copies of the assessment-record cards for all appealed properties.

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(b) The municipality shall file the completed checklist within 30 days of the board's date on the checklist, copying the taxpayer. If the completed checklist shows the taxpayer has complied with all timely filing requirements, the board shall process the appeal.

Source. #2256, eff 1-2-83; ss by #2943, eff 12-31-84;
EXPIRED: 12-31-90

New. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99,
EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by
#8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B,
eff 6-26-14

Tax 206.05 Burden of Proof. In current use and conservation restriction assessment appeals, the taxpayer shall have the burden to prove the municipality erred in denying, in whole or part, the taxpayer's current use or conservation restriction assessment application.

Source. #5638, eff 9-1-93; ss by #7068, INTERIM, eff
8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss
by #8987-A, eff 9-24-07 (from Tax 206.06); ss by #9538, eff
9-8-09; ss by #10625-B, eff 6-26-14

PART Tax 207 SPECIFIC RULES GOVERNING THE REGULATION OF TAX REPRESENTATIVES

Tax 207.01 Purpose and Applicability.

(a) The purpose of this part is to ensure individuals act appropriately and adequately in representing taxpayers before municipalities and the board pursuant to RSA 71-B:7-a. Tax 207 shall govern the conduct of tax representatives and the actions to be taken upon board review or when a complaint alleges a tax representative has failed to act appropriately and adequately in representing taxpayers.

(b) This part, as well as Tax 101 and Tax 201, shall apply to the rules governing the regulation of tax representatives.

Source. #2943, eff 12-31-84; rpld by #4589, eff 3-24-89; ss
by #5638, eff 9-1-93; rpld by #6762, eff 7-1-98

New. #7153, eff 12-10-99; ss by #7874-B, eff 4-18-03; ss by
#8987-A, eff 9-24-07); ss by #9538, eff 9-8-09; ss by #10625-
B, eff 6-26-14

Tax 207.02 Definitions.

(a) The following definitions shall apply to this part:

- (1) "Board review" means the action initiated by a written summary of the board's concerns regarding a tax representative's noncompliance with RSA 71-B:7-a or Tax 207.03;
- (2) "Commonly represent" means, within a calendar year, representation of 4 or more taxpayers in RSA 76:16, RSA 76:16-a and RSA 83-F appeals;
- (3) "Complainant" means an individual or entity, except the board, who files a complaint;
- (4) "Complaint" means a written statement from any identified source, except the board, that alleges a tax representative has not complied with RSA 71-B:7-a or Tax 207.03; and

(5) “Tax representative” means a non-attorney who, with or without compensation, commonly represents taxpayers in RSA 76:16, RSA 76:16-a, and RSA 83-F appeals before municipalities and the board.

Source. #2943, eff 12-31-84; rpld by #4589, eff 3-24-89; ss by #5638, eff 9-1-93; rpld by #6762, eff 7-1-98

New. #7153, eff 12-10-99; ss by #8987-A, eff 9-24-07); ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 207.03 Standards of Conduct.

(a) Tax representatives shall:

- (1) Possess a working knowledge of the statutes, rules and case law relating to property taxation and abatement;
- (2) Possess a working knowledge of valuation principles and methods or employ individuals with such knowledge;
- (3) Act honestly in carrying out the role of tax representative, including dealings with the represented taxpayers and all state and local officials;
- (4) Comply with all statutes, rules, case law and board orders when representing taxpayers;
- (5) File only abatement requests to municipalities or appeals to the board that have a supportable and good faith basis that the taxpayer is entitled to an abatement; and
- (6) Take sufficient steps to adequately represent taxpayers such as performing a value analysis based on market data and being prepared for filing all documents and appearing at all hearings.

Source. #2943, eff 12-31-84; rpld by #4589, eff 3-24-89; ss by #5638, eff 9-1-93; rpld by #6762, eff 7-1-98

New. #7153, eff 12-10-99; ss by #8987-A, eff 9-24-07); ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 207.04 Complaints.

(a) A complainant shall include the following information in the complaint:

- (1) The complainant's name, address and phone number;
- (2) The complainant's source of knowledge about the tax representative;
- (3) Whether the complainant is filing as an individual or on behalf of an entity; and
- (4) The specific reasons a tax representative has not complied with RSA 71-B:7-a or Tax 207.03.

(b) If the board concludes during the preliminary review or after the disciplinary hearing that a complaint was filed without a good faith basis, the complainant shall be subject to an order of costs under RSA 71-B:9 and Tax 201.39.

Source. #2943, eff 12-31-84; rpld by #4589, eff 3-24-89; ss by #5638, eff 9-1-93; rpld by #6762, eff 7-1-98

New. #7153, eff 12-10-99; amd by #7874-B, eff 4-18-03; ss by #8987-A, eff 9-24-07); ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 207.05 Basis for Complaints, Board Review and Sanctions.

(a) Complaints, board review and board sanctions shall be based on the following:

- (1) Failure to comply with Tax 207.03 standards of conduct;
- (2) Commission of an act or omission involving dishonesty, fraud or misrepresentation that is substantially related to the qualifications and duties of a tax representative; and/or
- (3) Conviction, including the conviction based on a plea of guilty or nolo contendere, of a crime that is substantially related to the qualifications and duties of a tax representative or has been convicted of a felony that has not been annulled.

Source. #2943, eff 12-31-84; rpld by #4589, eff 3-24-89; ss by #5638, eff 9-1-93; rpld by #6762, eff 7-1-98

New. #7153, eff 12-10-99; ss by #8987-A, eff 9-24-07); ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 207.06 Sanctions.

(a) If the board finds a tax representative failed to comply with RSA 71-B:7-a and/or Tax 207.03, the board shall, based on the severity of the non-compliance, impose one or more of the following sanctions.

- (1) Require the tax representative to participate in remedial action, such as completing a course in a selected area of valuation, taxation, ethics or administrative procedures;
- (2) Written censure to be posted at the board;
- (3) Suspension for a specified time period not to exceed one year; and
- (4) Revocation of the right to act as a tax representative before municipalities and the board.

(b) At the time the board suspends or revokes a tax representative's right to represent taxpayers, the board shall determine what appropriate steps are necessary to ensure the represented taxpayers are not adversely affected by the suspension or revocation.

Source. #2943, eff 12-31-84; rpld by #4589, eff 3-24-89; ss by #5638, eff 9-1-93; rpld by #6762, eff 7-1-98

New. #7153, eff 12-10-99; ss by #8987-A, eff 9-24-07); ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 207.07 Service and Answer.

(a) Upon receipt of a complaint or a board review, the board shall serve a copy of the Tax 207.04 complaint or Tax 207.02(a)(1) written summary of the board's concerns, along with an order of notice, on the tax representative by certified mail, return receipt requested.

(b) The tax representative shall have 20 days from the clerk's date on the order of notice to file a written response to the complaint or written summary of the board's concerns. If within the 20 days the tax representative files a request for additional time, the board shall provide the tax representative with an additional 30 days to file a response.

Source. #2943, eff 12-31-84; rpld by #4589, eff 3-24-89; ss by #5638, eff 9-1-93; rpld by #6762, eff 7-1-98

New. #7153, eff 12-10-99; ss by #8987-A, eff 9-24-07); ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 207.08 Board Investigation of Complaint.

(a) The board shall initiate any complaint investigation it deems appropriate.

(b) Complaint investigations shall be conducted by the board staff but not by the board members.

(c) Upon commencement of a complaint investigation, the board shall inform the tax representative about the nature and purpose of the complaint investigation.

(d) All complaint investigative materials shall be placed in a written report filed with the board and copied to the tax representative.

(e) The complaint investigative report shall be filed within 60 days of the complaint filing. The tax representative shall then have 20 days to file a response to the report.

(f) Unless previously supplied, if the complaint investigative report shall be used at a disciplinary hearing, it shall be provided to the tax representative no less than 20 days before the hearing.

Source. #2943, eff 12-31-84; rpld by #4589, eff 3-24-89; ss by #5638, eff 9-1-93; rpld by #6762, eff 7-1-98

New. #7153, eff 12-10-99; ss by #8987-A, eff 9-24-07); ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 207.09 Preliminary Review.

(a) Upon receipt of the tax representative's response, the lapse of the 20 days if no response is filed by the tax representative and the conclusion of any complaint investigation, the board shall conduct a preliminary review of the entire file.

(b) If the preliminary review concludes that the complaint or the board review is unsubstantiated, frivolous, or does not warrant an adjudicative hearing, the board shall so notify the tax representative and the complainant, and no further action shall be taken.

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(c) If the preliminary review determines reasonable cause exists to conclude that the tax representative failed to comply with RSA 71-B:7-a or Tax 207.03, the board shall, within 120 days of filing of the complaint, hold an adjudicative hearing.

Source. #2943, eff 12-31-84; rpld by #4589, eff 3-24-89; ss by #5638, eff 9-1-93; rpld by #6762, eff 7-1-98

New. #7153, eff 12-10-99; ss by #8987-A, eff 9-24-07); ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 207.10 Quorum. The board quorum for preliminary review and adjudicative hearings shall be 2 members.

Source. #2943, eff 12-31-84; rpld by #4589, eff 3-24-89; ss by #5638, eff 9-1-93; rpld by #6762, eff 7-1-98

New. #7153, eff 12-10-99; ss by #8987-A, eff 9-24-07); ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 207.11 Adjudicative Hearing.

(a) Hearing notice for the adjudicative hearing shall be sent to the complainant and the tax representative and shall be posted in 2 public places.

(b) The adjudicative hearing shall be conducted in the following order:

- (1) Opening statement by the board with a summary of the complaint or board review, the response, and any investigative material;
- (2) A statement by the complainant and any other witness who wishes to testify in support of the complaint;
- (3) A presentation by the tax representative and any witnesses called by the tax representative;
- (4) Questions by the board;
- (5) An opportunity for closing comments by the complainant; and
- (6) Closing by the tax representative.

(c) All testimony shall be subject to board questions or cross examination by the tax representative.

(d) Complainants may testify in accordance with Tax 207.11(b), but they shall have no other role in the preliminary review or the adjudicative hearing. Specifically, the complainant shall not have the right to conduct cross examination, make objections, or arguments or file motions and memoranda.

Source. #2943, eff 12-31-84; rpld by #4589, eff 3-24-89; ss by #5638, eff 9-1-93; rpld by #6762, eff 7-1-98

New. #7153, eff 12-10-99; ss by #8987-A, eff 9-24-07); ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 207.12 Decision and Standard of Proof.

(a) After the adjudicative hearing, the board shall issue a written decision.

(b) If the board finds, by a preponderance of the evidence, that the tax representative's actions do not comply with RSA 71-B:7-a and Tax 207.03, an order of violation and sanction pursuant to Tax 207.06 shall be issued and, if not, the board shall close the investigation.

Source. #2943, eff 12-31-84; rpld by #4589, eff 3-24-89; ss by #5638, eff 9-1-93; rpld by #6762, eff 7-1-98

New. #7153, eff 12-10-99; ss by #8987-A, eff 9-24-07); ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 207.13 Settlement. Nothing in this part shall prohibit the board or the tax representative from seeking and obtaining an informal settlement of a disciplinary proceeding. A settlement agreement signed by the tax representative and the board shall have the same effect as a final, non-appealable order.

Source. #2943, eff 12-31-84; rpld by #4589, eff 3-24-89; ss by #5638, eff 9-1-93; rpld by #6762, eff 7-1-98

New. #7153, eff 12-10-99; ss by #8987-A, eff 9-24-07); ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 207.14 Reinstatement.

(a) When the board revokes a tax representative's right to act as a tax representative, the tax representative may, no earlier than one year after the board order, seek reinstatement.

(b) A request for reinstatement shall state with specificity why the revocation should be lifted.

(c) Upon receipt of a reinstatement request, the board shall conduct any investigation it deems appropriate.

(d) Within 30 days of receipt of a reinstatement request, the board shall review the request and either grant the request without a hearing or schedule a hearing on the request, with the hearing being scheduled no later than 60 days after filing of the request.

(e) A hearing notice for the reinstatement hearing shall be sent to the tax representative and shall be posted in 2 public places.

(f) At a reinstatement hearing, the tax representative shall have the burden of proof to show, by a preponderance of the evidence, that the reason underlying the revocation no longer exists and that the tax representative is able to properly represent taxpayers.

(g) The reinstatement hearing shall be conducted in the following order:

- (1) Opening statement by the board;
- (2) Presentation by the tax representative as to why reinstatement should occur;
- (3) Opportunity for any public comments;
- (4) Questions by the board; and

(5) Closing statement by the tax representative.

Source. #2943, eff 12-31-84; rpld by #4589, eff 3-24-89; ss by #5638, eff 9-1-93; rpld by #6762, eff 7-1-98

New. #7153, eff 12-10-99; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 207.15 Appeal.

(a) Pursuant to RSA 71-B:12 and RSA 541, the appeal by a tax representative from any board order under this part shall be to the New Hampshire Supreme Court.

(b) The complainant shall have no right to file a rehearing motion or an appeal.

(c) Pursuant to RSA 541-A:30, I, if the board's final action is unfavorable to a tax representative, the ordered sanction shall not commence until the appeal timelines have passed. If an appeal is taken, the board order shall be stayed during the appeal.

Source. #2943, eff 12-31-84; rpld by #4589, eff 3-24-89; ss by #5638, eff 9-1-93; rpld by #6762, eff 7-1-98

New. #7153, eff 12-10-99; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

PART Tax 208 RULES GOVERNING PETITIONS FOR REASSESSMENT AND CURRENT USE RECLASSIFICATION

Statutory Authority: RSA 71-B:16 and RSA 79-A:12

Tax 208.01 Applicability. This part, as well as Tax 101 and Tax 201, shall apply to RSA 71- B:16 orders for reassessment and RSA 79-A:12 orders for reclassification.

Source. #4684, eff 10-19-89; ss by #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #7874-B, eff 4-18-03; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 208.02 Written Complaint Against Specific Property.

(a) A written complaint filed under RSA 71-B:16, I or RSA 79-A:12, I shall include:

- (1) The complainant's name, address and daytime telephone number;
- (2) The name and address of the property owner against whose property the complaint is filed;
- (3) The description of the property, including the street address and tax map and lot numbers, that is the subject matter of the complaint;
- (4) A statement specifically describing the basis for the complaint;
- (5) The complainant's signature; and

(6) The proper filing fee under Tax 501.01.

(b) Pursuant to RSA 71-B:9, the board shall order the complainant to pay the property owner's costs if the board finds the complaint was frivolously filed or maintained.

Source. #4684, eff 10-19-89; ss by #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; amd by #7874-B, eff 4-18-03; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 208.03 Steps for Specific Complaints.

(a) If the board receives a complaint made pursuant to RSA 71-B:16, I or RSA 79-A:12, I, the board shall:

- (1) Notify the property owner against whom the complaint was filed;
- (2) Notify the municipality in which the property is located;
- (3) Allow the property owner and the municipality an opportunity to respond in writing to the complaint; and
- (4) Review the complaint and the property owner's and the municipality's responses and schedule a hearing.

(b) If the board finds, based on the complaint and the taxpayer's and the municipality's response, the complaint lacks a good faith basis, the board shall issue a show cause order, requiring the complainant to show cause why the complaint should not be dismissed or denied without a hearing.

Source. #4684, eff 10-19-89; ss by #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 208.04 Petition for Municipal Wide Reassessment.

(a) A petition/complaint filed under RSA 71-B:16, IV shall meet the requirements of this rule.

(b) A petitioner/complainant shall either use the document prepared by the board or may draft and file a document that shall:

- (1) Be captioned on each page: "To the Board of Tax and Land Appeals - Petition for Municipal Wide Reassessment Pursuant to RSA 71-B:16, IV";
- (2) State on the first page the name of the municipality for which the petition is filed;
- (3) State on the first page the names of not more than 2 lead petitioners;
- (4) State the specific reason(s) for the complaint;
- (5) Conspicuously state on the first page and each signature page, "Pursuant to RSA 71-B:16, IV, the undersigned property taxpayers of (insert the municipality's name) petition for a municipal wide reassessment. We assert that a basis exists for this petition/complaint under the criteria of RSA 71-

B:16-a for a municipal wide reassessment for the reasons stated in the petition/complaint. By signing below we also agree to be jointly and severally liable should the board order the petitioners to pay any costs involved with this review should it be determined that the petition was frivolously filed or prosecuted;"

(6) Include the original signatures, the date signed and the printed name and address for each property taxpayer signing the petition; and

(7) Be filed with the appropriate filing fee under Tax 501.01.

Source. #4684, eff 10-19-89; ss by #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 208.05 Steps for Municipal Wide Reassessment.

(a) Whenever a petition/complaint is filed pursuant to RSA 71-B:16, IV or RSA 21-J:3, XXV or whenever the board initiates a proceeding pursuant to RSA 71-B:16, III, the board shall:

(1) Notify the municipality of the proceeding pursuant to RSA 71-B:16, III or IV;

(2) For petitions pursuant to RSA 71-B:16, IV, order the municipality to verify the petitioners are taxpayers in the municipality;

(3) Perform a comparative study of recent sales and assessments and determine various indications of central tendency and coefficient of dispersion or variation of the sale prices to the assessments;

(4) Based on the results of the assessment to sale study and other information before the board and using the criteria specified by RSA 71-B:16-a, decide whether good cause appears to exist to order a municipal wide reassessment;

(5) Hold a hearing on whether the municipality should be ordered to perform a municipal wide reassessment at which hearing petitioners, taxpayers and the municipality shall be heard;

(6) Require the municipality, no less than 10 days prior to the hearing date, to post copies of the show cause order in 2 public places in the municipality or to print the show cause order in a newspaper of general circulation; and

(7) Issue an order in conformance with RSA 71-B:16-a.

Source. #4684, eff 10-19-89; ss by #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; amd by #7874-B, eff 4-18-03; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 208.06 Order for Reassessment.

(a) If the board orders a municipal wide reassessment, the board shall:

(1) Order the municipality to periodically file progress reports with the board of the steps taken to comply with the reassessment order, copying the lead petitioners, and order the reports to be signed by the statutory assessing officials of the municipality;

(2) Once the reassessment has been completed and there have been sufficient sales not relied upon in setting the assessments, the board shall perform a comparative study of recent sales and assessments and determine various indications of central tendency and coefficient of dispersion or variation of the sale prices to the assessments to determine whether a statistically acceptable reassessment was performed;

(3) If the board concludes the municipality has complied with the reassessment order and has completed a statistically acceptable reassessment, the board shall issue a final order to such effect; and

(4) If the board concludes the municipality has not complied with the reassessment order or has not completed a statistically acceptable reassessment, the board shall hold a hearing to determine what further orders to issue or what further steps to take.

Source. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; amd by #7874-B, eff 4-18-03; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 208.07 Petition for Municipal Wide Current Use Reclassification.

(a) A petition filed under RSA 79-A:12, IV shall:

(1) Be captioned on each page: "To the Board of Tax and Land Appeals -- Petition for Municipal Wide Reclassification of Current Use Assessments Pursuant to RSA 79-A:12, IV";

(2) State on the first page the name of the municipality for which the petition is filed;

(3) State on the first page the names of not more than 2 lead petitioners;

(4) Conspicuously state on the first page and each signature page, "Pursuant to RSA 79-A:12, IV, the undersigned property taxpayers of (insert the municipality's name) petition for a municipal wide reclassification of current use assessments. We assert that a basis exists for this petition under the criteria of RSA 79-A:12, IV for a municipal wide reclassification of current use assessments. By signing below we also agree to be jointly and severally liable should the board order the petitioners to pay any costs involved with this review should it be determined that the petition was frivolously filed or prosecuted;"

(5) Include the original signatures, the date signed and the printed name and address for each property taxpayer signing the petition; and

(6) Be filed with the appropriate filing fee under Tax 501.01.

Source. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 208.08 Steps for Municipal Wide Current Use Reclassification.

(a) Whenever a petition is filed pursuant to RSA 79-A:12, IV or the board initiates a proceeding pursuant to RSA 79-A:12, III, the board shall:

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- (1) Notify the municipality of the proceeding pursuant to RSA 79-A:12, III or IV;
- (2) For petitions pursuant to RSA 79-A:12, IV, order the municipality to verify the petitioners are taxpayers in the municipality;
- (3) Hold a hearing on whether the municipality should be ordered to perform a municipal wide reclassification at which hearing petitioners, taxpayers and the municipality shall be heard; and
- (4) Issue an order in conformance with RSA 79-A:12 and RSA 79-A:13.

Source. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 208.09 Service.

- (a) Service of notice of the petition for reassessment or reclassification on a town shall be made by mailing the notice to the town clerk and one selectman.
- (b) Service of notice of the petition for reassessment or reclassification on a city shall be made by mailing the notice to the mayor or one alderman and the city clerk, or upon the city manager and the city clerk in accordance with RSA 71-B:16, RSA 510:10 and RSA 510:12.
- (c) Service of the notice of the petition for reassessment or reclassification on a property owner shall be made by mailing the notice certified mail to the property owner against whose land a complaint is made under RSA 71-B:16, I or RSA 79-A:12, I.

Source. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 208.10 Lead Petitioners.

- (a) In proceedings conducted pursuant to RSA 71-B:16, IV and RSA 79-A:12, IV, at least one, but not more than 2 petitioners, shall be designated as the lead petitioners.
- (b) Notices and orders shall only be provided to the lead petitioners who shall be solely responsible for complying with all deadlines and board orders and for providing copies of all notices and orders to the other petitioners.
- (c) If the lead petitioners fail to comply with deadlines or board orders, the board shall continue the case and shall order the petitioners to name new lead petitioners.

Source. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

PART Tax 209 RULES GOVERNING APPEALS OF STATE TAXES, PENALTIES, PROPERTY TAX RELIEF REFUNDS, DECERTIFICATIONS AND BUSINESS AUTHORITY FINANCE PILOTS

Tax 209.01 Applicability. This part, as well as Tax 101 and Tax 201, shall apply to all appeals of the DRA decisions under RSA 21-J:9-a, V; RSA 21-J:14-g; RSA 21-J:28-b, IV; RSA 77-B:22; RSA 78:31-a; RSA 82:16-a; RSA 83-F:8; RSA 162-A; RSA 162-I; and RSA 198:60.

Source. #5638, eff 9-1-93; ss by #6762, eff 7-1-98; ss by #7153, eff 12-10-99; ss by #7874-B, eff 4-18-03; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 209.02 Appeal to the Board.

(a) After complying with all statutory prerequisites, a taxpayer shall, within the statutory period and in writing, file a written appeal with the board.

(b) Taxpayers may either modify the appeal document prepared by the board or may draft and file their own written appeal document that includes all of the following:

- (1) The taxpayer's name, address and daytime telephone number;
- (2) The grounds for the appeal with sufficient specificity to allow the board and the DRA to understand the taxpayer's arguments. Conclusory statements without supporting arguments or data shall be insufficient; and
- (3) The proper filing fee under Tax 501.01.

(c) If the appeal document is incorrectly completed or lacks sufficient specificity, the board shall declare the taxpayer in default. The board shall then order the taxpayer to file a completed appeal document or to amend the appeal document within 10 days of the clerk's date. If the taxpayer fails to comply with such order, the board shall dismiss the appeal.

Source. #5638, eff 9-1-93; amd by #6762, eff 7-1-98; amd by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 209.03 Procedures for Processing Appeal.

(a) As used in this section, the term "DRA file" means the record on which the DRA's final decision was based, including a copy of the DRA's final decision.

(b) Upon receipt, the board shall:

- (1) Determine if the appeal document was timely and properly filed; and
- (2) Send a copy of the appeal document to the DRA.

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(c) The DRA shall, within 20 days of the board's request, submit to the board a copy of the DRA file. The DRA shall send a letter to the taxpayer, stating the DRA file has been sent to the board. The taxpayer may then view the DRA file at the board's offices.

Source. #5638, eff 9-1-93; ss by #6762, eff 7-1-98; ss by #7153, eff 12-10-99; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 209.04 Burden of Proof. The taxpayer shall have the burden to prove the DRA erred in its decision.

Source. #5638, eff 9-1-93; ss by #6762, eff 7-1-98; ss by #7153, eff 12-10-99; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

PART Tax 210 RULES GOVERNING EMINENT DOMAIN PROCEEDINGS

Statutory Authority: RSA 498-A

Tax 210.01 Applicability. This part, as well as Tax 101 and Tax 201, shall apply to all eminent domain proceedings and shall be followed to provide a fair and efficient procedure for handling such cases. RSA 498-A states many of the procedures to be followed, and the parties shall follow RSA 498-A. Tax 201.24 and Tax 201.37 shall not apply to this part.

Source. #2943, eff 12-31-84; EXPIRED 12-31-90

New. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #7874-B, eff 4-18-03; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 210.02 Declaration of Taking.

(a) To determine who should be named as a condemnee, the condemnor shall perform a title search at the appropriate registry of deeds and shall contact the tax collector in the municipality where the property is located. The condemnor shall update the initial title search simultaneously with the filing of the declaration with the board and shall then record the notice of condemnation at the registry of deeds in accordance with RSA 498-A:7.

(b) The title work shall be reviewed by the condemnor's attorney before the declaration is filed with the board to ensure the proper parties are named and their interests properly identified.

(c) If the condemnor's attorney discovers any possible title issues that concern present ownership or present rights of those named as condemnee(s), the condemnor shall notify the board of such issue when the declaration is filed.

(d) The declaration shall include the following:

(1) All of the information required by RSA 498-A:5;

(2) The name and address of each condemnee with reference to the registry book and page of the document under which each condemnee's interest arises; and

(3) A specific description of the property interest, as the condemnor can determine from the title records, held by each condemnee, such as, fee, life estate, lessee, mortgagee and municipal tax lienholder.

(e) If a corporation is named as a condemnee, the condemnor shall specify the individual and his/her title upon whom the declaration shall be served in accordance with RSA 510:13 and RSA 510:14.

Source. #2943, eff 12-31-84; EXPIRED 12-31-90

New. #5638, eff 9-1-93; amd by #6762, eff 7-1-98; amd by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 210.03 Amended or Corrective Declaration of Taking.

(a) The declaration shall only be amended or corrected in accordance with RSA 498-A:5, III.

(b) The condemnor or condemnee shall move to amend or correct a declaration, stating the proposed amendment and the reason therefor. If the condemnor files the motion, the proposed amended declaration shall be filed with the motion.

(c) Amended or corrective declarations shall:

(1) State what has been amended or corrected;

(2) State the book and page the original notice of condemnation was recorded ~~in~~ at the registry; and

(3) Require board approval.

(d) The condemnor shall file with the board a letter stating when an amended notice of condemnation was recorded pursuant to RSA 498-A:7, II, copying the letter to the condemnee.

Source. #2943, eff 12-31-84; EXPIRED 12-31-90

New. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 210.04 Preliminary Objections.

(a) Preliminary objections shall be filed in accordance with RSA 498-A:9-a and RSA 498-A:9-b.

(b) The board shall stay any just compensation proceedings while an RSA 498-A:9-b preliminary objection is pending.

Source. #2943, eff 12-31-84; EXPIRED 12-31-90

New. #5638, eff 9-1-93; ss by #6762, eff 7-1-98; ss by #7153, eff 12-10-99; ss by #7874-B, eff 4-18-03; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 210.05 Damages Deposit.

(a) When paying to the board the damage deposit required by RSA 498-A:11, the condemnor shall file a damage deposit that:

- (1) Complies with all applicable Tax 201 rules;
- (2) States the deposit amount;
- (3) Certifies the deposit is the condemnor's good faith estimate of the just compensation due the condemnee(s) as estimated by a qualified, impartial appraiser in accordance with RSA 498-A:4 and RSA 498-A:11; and
- (4) Lists the name and interest of each condemnee along with the recording information from which the interest arises.

(b) The damage deposit may be included in the declaration.

(c) The board shall place all deposits in a savings account of a local bank, naming as account holders the board and all condemnees. All interest earned on the deposit shall accrue to the condemnees in accordance with 1986 Op. Atty. Gen. 8.

(d) If the board receives a written request to withdraw the deposit signed by all condemnees, the board shall release the deposit payable to all condemnees or payable to certain condemnees if all condemnees consent to such payment.

(e) If the board receives a written request to withdraw the deposit signed by some but not all condemnees, the board shall:

- (1) Notify all condemnees of the request;
- (2) Provide all condemnees 10 days to object to the request; and
- (3) Either:
 - a. Release the deposit payable to all condemnees if no objection is filed; or
 - b. Rule on the request if an objection is filed.

(f) By withdrawing the deposit, the condemnee shall be deemed to have waived all objections and defenses to the action and to the taking of the property except for a claim to greater compensation in accordance with RSA 498-A:11, III.

Source. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 210.06 Apportionment of Damages. The board shall hold an RSA 498-A:25 hearing on the apportionment of damages if a motion is filed, stating the facts and issues underlying the request.

Source. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 210.07 Comparables. Except by board leave, parties shall be limited to no more than 10 comparables per residential property and 20 comparables per nonresidential property. Parties may move for leave, at least 4 weeks prior to the hearing, to use more comparables, and the board shall grant the motion if the moving party has shown the additional comparables are necessary to the party's case and will not be unduly repetitious or burdensome on the board or the other party.

Source. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #7874-B, eff 4-18-03; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 210.08 Hearings.

(a) If the condemnee fails to attend a preliminary objection hearing, the board shall deny the preliminary objection.

(b) Unless the parties agree to a hearing elsewhere, just compensation hearings shall be held in the county where the property is located in accordance with RSA 498-A:16.

(c) Absent specific board order, the board shall view all condemned properties after opening the scheduled just compensation hearing and before taking evidence other than view evidence. Parties shall be prepared at the hearing for the view. Parties shall have plans prepared and marked for the view, and parties shall have boundary lines marked on the property or someone at the view to indicate the boundary lines. The parties shall ensure the board can obtain access to all land and buildings on the condemned property.

(d) If either party fails to attend the just compensation hearing, the board shall hear the attending party's evidence and review all documents in the board's file.

(e) Parties planning to have experts, including appraisers, testify at the hearing shall advise the expert to bring their complete file, including all original records and notes, to the hearing.

Source. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 210.09 Settlements.

(a) Settlements between the parties shall be encouraged in accordance with RSA 541-A:31, V. Parties shall attempt to settle a matter before it is scheduled for a hearing.

(b) All settlement agreements, except those made on the record or recited in an order, shall:

- (1) Be in writing, describing all material terms; and
- (2) Be signed by all parties or their attorneys, agents or municipal consultants.

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(c) If any condemnee reaches a settlement with the condemnor but without the agreement of all other condemnees the board shall:

(1) Require the condemnor to contact all other condemnees to obtain their written consent to the settlement agreement; and

(2) Send written notice to all the condemnees who have not signed the settlement agreement about the proposed settlement, and informing them that they shall object within 10 days of the clerk's date or the case will be marked as settled.

(d) If written consent cannot be obtained from all condemnees, the condemnor shall file a motion with the board to close the case without fully executed docket markings.

Source. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; amd by #7874-B, eff 4-18-03; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 210.10 Hearing Record. The board shall cause an accurate record of the hearing to be made in accordance with RSA 498-A:20 and RSA 541-A:31, VII.

Source. #5638, eff 9-1-93; amd by #6762, eff 7-1-98; amd by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 210.11 Interest on Excess Award. If the board's just compensation award exceeds the damage deposit, the condemnor shall pay the condemnee interest on the excess award at the statutory rate calculated from the declaration filing date to the payment date in accordance with RSA 524:1-b and RSA 336:1.

Source. #5638, eff 9-1-93; ss by #6762, eff 7-1-98; ss by #7153, eff 12-10-99; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 210.12 Burden of Proof. In eminent domain proceedings, the condemnor shall have the burden of proving, by a preponderance of the evidence, that the amount offered will justly compensate the condemnee in accordance with Fortin v. Manchester Housing Authority, 133 N.H. 154, 157 (1990) and State v. Garceau, 118 N.H. 321, 323 (1978).

Source. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 210.13 Award of Costs and Appeal.

(a) If neither the condemnor nor the condemnee appeals from the award of the board as provided in RSA 498-A:27, the board shall award costs to the prevailing party in accordance with RSA 498-A:26-a.

(b) A motion for costs shall be filed no earlier than 20 days but no later than 40 days from the date of the board's report in accordance with RSA 498-A:26.

(c) A motion for costs shall itemize costs in accordance with Tax 201.39(c) and shall state whether an RSA 498-A:27 appeal has been taken on the board's damages.

(d) If an appeal is filed in superior court pursuant to RSA 498-A:27, the appealing party shall file a copy of the appeal with the board to enable the board to determine if costs can be awarded pursuant to RSA 498-A:26-a.

Source. #7874-B, eff 4-18-03; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

PART Tax 211 RULES GOVERNING APPEALS OF EQUALIZED VALUATION

Tax 211.01 Applicability. This part, as well as Tax 101 and Tax 201, shall apply to all appeals of the DRA determinations of equalized valuation under RSA 71-B:5, II. Tax 201.19 and Tax 201.37 shall not apply in this part.

Source. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #7874-B, eff 4-18-03; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 211.02 Appeals to the Board.

(a) A municipality shall, within the statutory period and in writing, file an appeal of its equalized valuation with the board.

(b) The municipality shall include the following in its appeal document:

- (1) The municipality's name, contact person, address and daytime telephone number;
- (2) The reasons for disagreeing with the DRA's equalized valuation; and
- (3) The proper filing fee under Tax 501.01.

(c) The municipality's appeal document shall state the reasons for disagreeing with the equalized valuation with sufficient specificity to allow the board and DRA to understand the municipality's arguments. Conclusory statements without supporting arguments or data shall be insufficient.

Source. #7153, eff 12-10-99; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 211.03 Procedures for Processing Appeal.

(a) Upon receipt of the municipality's appeal, the board shall:

- (1) Determine if the appeal was timely filed; and
- (2) Send a copy of the appeal to the DRA.

(b) If the appeal was timely filed, the board shall hold a telephone conference with the municipality and DRA to determine:

- (1) Discovery timelines and a hearing date;

- (2) What documents used by DRA in calculating the equalized valuation need to be provided to the municipality either prior to or at the hearing;
- (3) Further clarification of the municipality's reasons for appeal if the application lacks adequate specificity; and
- (4) If stipulations to any agreed facts are feasible.

Source. #7153, eff 12-10-99; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 211.04 Burden of Proof. The municipality shall have the burden to prove the DRA erred in calculating the equalized valuation.

Source. #7153, eff 12-10-99; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

PART Tax 212 APPEAL OF A RESIDENCE LOCATED IN AN INDUSTRIAL OR COMMERCIAL ZONE

Tax 212.01 Applicability. This part, as well as Tax 101 and Tax 201, shall apply to appeals of residences located in an industrial or commercial zone under RSA 75:14.

Source. #7874-B, eff 4-18-03; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14 (from Tax 216.01)

Tax 212.02 Appeals to the Board.

(a) The board shall hear appeals from municipal decisions denying, in whole or in part, an application made pursuant to RSA 75:11 to appraise a residence at its current use as a residence in an industrial or commercial zone.

(b) A taxpayer shall, within the statutory period outlined in RSA 75:14, file an appeal document with the board after the municipality's decision or lack of a decision.

(c) Each appeal document shall include the following:

- (1) The taxpayer's name, address and daytime telephone number;
- (2) If the taxpayer is not the owner, a statement of the taxpayer's standing for appealing;
- (3) The property or properties being appealed, identified by street address and tax map and lot number;
- (4) The assessment on the property or properties, and if available, the assessment broken down by land and building;
- (5) A complete and specific statement of the grounds supporting the appeal, with the comparables relied on by the taxpayer; and
- (6) The proper filing fee under Tax 501.

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(d) If the appeal document is incorrectly completed or lacks sufficient specificity, the board shall declare the taxpayer in default. The board shall then order the taxpayer to file a completed appeal document or to amend the appeal document within 10 days of the clerk's date. If the taxpayer fails to comply with such order, the board shall dismiss the appeal.

Source. #7874-B, eff 4-18-03; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14 (from Tax 216.02)

Tax 212.03 Filing Deadlines. The filing deadlines for an appeal of an assessment of a residence located in an industrial or commercial zone shall be as stated in RSA 75:11 and RSA 75:14.

Source. #7874-B, eff 4-18-03; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14 (from Tax 216.03)

Tax 212.04 Checklist to Municipalities.

(a) Upon receipt of a timely filed appeal, the board shall send the taxpayer an acknowledgement of its receipt and the municipality a checklist, seeking information including the following:

- (1) Whether a timely annual application for classifying a residence under RSA 75:11 was made with the municipality; and
- (2) Copies of the assessment-record cards for all properties for which an RSA 75:11 application was made.

(b) The municipality shall file the completed checklist within 30 days of the checklist date, copying the completed checklist to the taxpayer.

Source. #7874-B, eff 4-18-03; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14 (from Tax 216.04)

Tax 212.05 Burden of Proof. The taxpayer shall have the burden of proving the assessment was disproportionate or illegal, resulting in the taxpayer paying a disproportionate share of taxes in accordance with Appeal of Town of Sunapee, 126 N.H. 214, 217 (1985).

Source. #7874-B, eff 4-18-03; ss by #8987-A, eff 9-24-07 (from Tax 216.05); ss by #9538, eff 9-8-09); ss by #10625-B, eff 6-26-14 (from Tax 216.05)

PART Tax 213 RULES GOVERNING APPEALS OF TIMBER TAX

Tax 213.01 Applicability. This part, as well as Tax 101, Tax 201 and Tax 202, shall apply to all timber tax appeals under RSA 79:8.

Source. #7874-B, eff 4-18-03; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

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Tax 213.02 Abatement Applications Filed with the Municipality. The board shall hear appeals from municipal decisions on timely filed timber tax abatement applications in accordance with RSA 79:8.

Source. #7874-B, eff 4-18-03; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 213.03 Appeals to the Board.

(a) After having complied with RSA 79:10 and RSA 79:11, an owner may, within the RSA 79:8 statutory period, modify the appeal document prepared by the board or draft and file a written appeal document that includes all of the following:

- (1) The taxpayer's name, address and daytime telephone number;
- (2) If the taxpayer is not the owner, a statement of the taxpayer's standing for appealing;
- (3) The location of the property subject to the timber tax, identified by street address, tax map and lot number, and operation number;
- (4) A copy of the timber tax bill;
- (5) A copy of a map showing harvesting locations and distance;
- (6) A copy of the original and supplemental notice of intent to cut and the report of wood or timber cut; and
- (7) The grounds for the appeal with sufficient specificity to allow the board and the municipality to understand the taxpayer's arguments. Conclusory statements without supporting arguments or data shall be insufficient.

(b) Pursuant to RSA 79:8, there shall be no filing fee when filing an appeal with the board.

(c) If the appeal document is incorrectly completed or lacks sufficient specificity, the board shall declare the taxpayer in default. The board shall then order the taxpayer to file a completed appeal document or to amend the appeal document within 10 days of the clerk's date. If the taxpayer fails to comply with such order, the board shall dismiss the appeal.

(d) Throughout the appeal, the issues raised by the taxpayer in the timber tax abatement application and the appeal document may differ, but the grounds stated in the appeal document shall control the issues before the board.

Source. #7874-B, eff 4-18-03; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 213.04 Filing Deadlines in Timber Tax Appeals.

(a) The filing deadlines for timber tax appeals shall be as stated in RSA 79:8.

(b) A timber tax abatement application filed with a municipality or an appeal filed with the board shall be untimely if it is filed:

- (1) After the statutory deadlines; or
- (2) On or before the notice of tax date.

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(c) The board shall not extend statutory timelines except as stated in (d) below, and the board shall dismiss the appeal when the timber tax abatement application was not timely filed with the municipality. In accordance with Appeal of Gillin, 132 N.H. 311, 313 (1989) and Daniel v. B & J Realty, 134 N.H. 174, 176 (1991), a taxpayer shall timely file an abatement application as a jurisdictional prerequisite for the board to hear the appeal.

(d) If a taxpayer's timber tax abatement application was not timely filed, the board shall treat the timber tax abatement as timely filed only if the taxpayer demonstrates all of the following:

- (1) The municipality supplied the taxpayer with the incorrect filing deadline;
- (2) The taxpayer was unaware of the correct filing deadline;
- (3) The municipality should have known the taxpayer would rely on the municipality's information; and
- (4) The taxpayer detrimentally relied on the municipality's information such as missing the deadline for filing the timber tax abatement application with the municipality in accordance with City of Concord v. Tompkins, 124 N.H. 463, 467-68 (1984).

Source. #7874-B, eff 4-18-03; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 213.05 Checklist to Municipalities.

(a) Upon receipt of a timely filed appeal, the board shall send the taxpayer an acknowledgement of its receipt and the municipality a checklist, seeking information including the following:

- (1) The date the taxpayer filed the timber tax abatement application;
- (2) Whether the taxpayer properly filed the original and supplemental notice of intent to cut and the report of all wood and timber cut in accordance with RSA 79:10 and RSA 79:11; and
- (3) Details regarding how the timber tax was calculated and assessed.

(b) The municipality shall file the completed checklist within 30 days of the board's date on the checklist, copying the taxpayer. If the completed checklist shows the taxpayer has complied with all timely filing requirements, the board shall process the appeal.

Source. #7874-B, eff 4-18-03; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 213.06 Hearings.

(a) Timber tax hearings shall be held at the board's office.

(b) The board shall hold prehearing conferences for purposes of preparing for final hearing and exploring settlement pursuant to RSA 541-A:31, V(c) and Tax 201.20.

Source. #7874-B, eff 4-18-03; ss by #8987-A, eff 9-24-07 (from Tax 213.07); ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 213.07 Burden of Proof. In timber tax appeals, the taxpayer shall have the burden of proving what the proper stumpage value and resulting tax should have been in accordance with RSA 79:1, III.

Source. #7874-B, eff 4-18-03; ss by #8987-A, eff 9-24-07 (from Tax 213.08); ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

PART Tax 214 RULES GOVERNING APPEALS OF EXCAVATION TAX

Tax 214.01 Applicability. This part, as well as Tax 101, Tax 201 and Tax 202, shall apply to all appeals of excavation taxes under RSA 72-B:13.

Source. #7874-B, eff 4-18-03; ss by #8987-A, eff 9-24-07); ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 214.02 Abatement Applications Filed with the Municipality. The board shall hear appeals from municipal decisions on abatement applications in accordance with RSA 72-B:13. Therefore, before appealing to the board, the taxpayer shall have timely filed an abatement application with the municipality.

Source. #7874-B, eff 4-18-03; ss by #8987-A, eff 9-24-07); ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 214.03 Appeals to the Board.

(a) After having complied with RSA 72-B:8 and RSA 72-B:9, an owner may within the statutory period outlined in RSA 72-B:13, modify the appeal document prepared by the board, or the owner may draft and file their own written appeal document that includes all of the following:

- (1) The taxpayer's name, address and daytime telephone number;
- (2) If the taxpayer is not the owner, a statement of the taxpayer's standing for appealing;
- (3) The location of the property subject to the excavation tax, identified by street address and tax map and lot number;
- (4) A copy of the excavation tax bill;
- (5) A copy of the report and original and supplemental notice of intent to excavate;
- (6) The grounds for the appeal with sufficient specificity to allow the board and the municipality to understand the taxpayer's arguments. Conclusory statements without supporting arguments or data shall be insufficient; and
- (7) The proper filing fee under Tax 501.01.

(b) If the appeal document is incorrectly completed or lacks sufficient specificity, the board shall declare the taxpayer in default. The board shall then order the taxpayer to file a completed appeal document or to amend the appeal document within 10 days of the clerk's date. If the taxpayer fails to comply with such order, the board shall dismiss the appeal.

(c) Throughout the appeal, the issues raised by the taxpayer in the abatement application and appeal document may differ, but the grounds stated in the appeal document shall control the issues before the board.

Source. #7874-B, eff 4-18-03; ss by #8987-A, eff 9-24-07); ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 214.04 Filing Deadlines in Excavation Tax Appeals.

(a) The filing deadlines for excavation tax appeals shall be as stated in RSA 72-B:13.

(b) An abatement application filed with a municipality or an appeal document filed with the board shall be untimely filed if it is filed:

- (1) After the statutory deadlines; or
- (2) On or before the notice of tax date.

(c) The board shall not extend statutory timelines except as stated in (d) below, and the board shall dismiss the appeal when the abatement application was not timely filed with the municipality. In accordance with Appeal of Gillin, 132 N.H. 311, 313 (1989) and Daniel v. B & J Realty, 134 N.H. 174, 176 (1991), a taxpayers shall timely file an abatement application as a jurisdictional prerequisite for the board to hear the appeal.

(d) If a taxpayer's abatement application was not timely filed, the board shall treat the abatement application as timely filed only if the taxpayer demonstrates all of the following:

- (1) The municipality supplied the taxpayer with the incorrect filing deadline;
- (2) The taxpayer was unaware of the correct filing deadline;
- (3) The municipality should have known the taxpayer would rely on the municipality's information; and
- (4) The taxpayer detrimentally relied on the municipality's information such as missing the deadline for filing the abatement application with the municipality in accordance with City of Concord v. Tompkins, 124 N.H. 463, 467 68 (1984).

Source. #7874-B, eff 4-18-03; ss by #8987-A, eff 9-24-07); ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 214.05 Checklist to Municipalities.

(a) Upon receipt of a timely filed appeal, the board shall send the taxpayer an acknowledgement of its receipt and the municipality a checklist, seeking information including the following:

- (1) The date the taxpayer filed the abatement application;
- (2) Whether the taxpayer properly filed the original and supplemental notice of intent to excavate and the report of excavated material in accordance with RSA 72-B:8, RSA 72-B:8-a and RSA 72-B:9; and
- (3) Details regarding how the excavation tax was calculated and assessed.

(b) The municipality shall file the completed checklist within 30 days of the checklist date, copying the completed checklist to the taxpayer.

Source. #7874-B, eff 4-18-03; ss by #8987-A, eff 9-24-07); ss by #9538, eff 9-8-09); ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 214.06 Burden of Proof. In excavation tax appeals, the taxpayer shall have the burden of proving the volume of earth upon which the assessment was made was not properly determined in accordance with RSA 72-B:1.

Source. #7874-B, eff 4-18-03; ss by #8987-A, eff 9-24-07 (from Tax 214.07); ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

PART Tax 215 SPECIFIC RULES GOVERNING DISCRETIONARY EASEMENT, REVITALIZATION, BETTERMENT ASSESSMENT, QUALIFYING HISTORIC BUILDINGS AND FARM STRUCTURES AND LAND UNDER FARM STRUCTURES' APPEALS

Tax 215.01 Applicability. This part, as well as Tax 101, Tax 201 and Tax 202, shall apply to all appeals of discretionary easement, revitalization, betterment assessment, qualifying historic buildings and farm structures and land under farm structures' appeals under RSA 79-C, RSA 79-D, RSA 79-E, RSA 79-F:6, RSA 79-G:5 and RSA 231:32.

Source. #7874-B, eff 4-18-03; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 215.02 Appeal to the Board.

(a) To appeal to the board, a taxpayer shall, within the statutory period and in writing, file an appeal document with the board in accordance with RSA 79-C:5, RSA 79-D:5, RSA 79-E:4 and RSA 231:32.

(b) Taxpayers may either modify the appeal document prepared by the board or may draft and file their own written appeal document that includes all of the following:

- (1) The taxpayer's name, address and daytime telephone number;
- (2) The property or properties for which the assessment is being appealed, identified by street address and tax map and lot number;
- (3) A complete and specific statement of the grounds supporting the appeal;
- (4) A copy of the pertinent application filed with the municipality and a statement of the municipality's action on the application; and
- (5) The proper filing fee under Tax 501.01.

Source. #7874-B, eff 4-18-03; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

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Tax 215.03 Filing Deadlines. The filing deadlines for discretionary easement, revitalization, betterment assessment, qualifying historic buildings and farm structures and land under farm structures' appeals shall be as stated in 79-C:5, RSA 79-D:5, RSA 79-E:4, RSA 79-F:6, RSA 79-G:5 and RSA 231:32.

Source. #7874-B, eff 4-18-03; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 215.04 Checklist to Municipalities.

(a) Upon receipt of a timely filed appeal, the board shall send the taxpayer an acknowledgement of its receipt and the municipality a checklist, seeking information including the following:

- (1) A complete copy of the pertinent application with any maps or surveys and any appraisals filed with the application;
- (2) The date the taxpayer filed the application and the municipality's decision thereon; and
- (3) Complete copies of the assessment-record cards for all appealed properties.

(b) The municipality shall file the completed checklist within 30 days of the board's date on the checklist, copying the taxpayer. If the completed checklist shows the taxpayer has complied with all timely filing requirements, the board shall process the appeal.

Source. #7874-B, eff 4-18-03; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

Tax 215.05 Burden of Proof. In discretionary easement, revitalization, betterment assessment, qualifying historic buildings and farm structures and land under farm structures' appeals, the taxpayer shall have the burden to prove the municipality's denial or decision was either made in bad faith or was discriminatory.

Source. #7874-B, eff 4-18-03; ss by #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-B, eff 6-26-14

PART Tax 216 RULES GOVERNING RULE CHANGES

Tax 216.01 Petitions or Board Initiated Rule Changes.

(a) This section shall apply to rule changes initiated by the board or by any person petitioning the board to adopt, amend or repeal the board's rules.

(b) A petition to adopt, amend or repeal a rule shall be submitted to the board's clerk. The clerk shall schedule a board meeting in compliance with RSA 91-A and present the petition to the board.

(c) The board shall:

- (1) Notice the petitioner of the meeting at which the petition will be reviewed;
- (2) Consider the petition; and
- (3) Request further information, if necessary.

(d) Within 30 days of receipt of a request or amended request for rulemaking, the board shall take one of the following actions:

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- (1) Initiate the requested rulemaking procedures, in accordance with this part; or
 - (2) Deny the request if it is contrary to the purpose of the underlying statute and respond, in writing, stating the reasons for denial.
- (e) A petition to adopt, amend or repeal a rule shall:
- (1) Be limited to a single subject; and
 - (2) If the petition concerns a rule, cite the rule in question.

Source. #7153, eff 12-10-99; ss by #8987-B, eff 9-24-07; ss by #10625-A, eff 6-26-14 (from Tax 212.01)

Tax 216.02 Public Comment Hearing.

(a) If the board initiates rulemaking proceedings under RSA 541-A, or if rulemaking is initiated pursuant to a petition for rulemaking, the board shall hold at least one public comment hearing pursuant to RSA 541-A:11.

(b) Notice shall be given at least 20 days prior to the public comment hearing pursuant to RSA 541-A:6, I.

(c) The board shall limit the time allowed at hearing for each person's comments when necessary to allow all persons with comments to make them.

(d) The board shall require persons desiring to make comments to so indicate by signing a roster made available for this purpose prior to the commencement of the public hearing.

Source. #7153, eff 12-10-99; ss by #8987-B, eff 9-24-07; ss by #10625-A, eff 6-26-14 (from Tax 212.02)

Tax 216.03 Explanation of Proposed or Adopted Rule.

(a) If requested by an interested person at any time before 30 days after final adoption of a rule, the board shall issue a written explanation of the rule pursuant to RSA 541-A:11, VII.

(b) An explanation issued pursuant to this section shall include:

- (1) A concise statement of the principal reasons for and against the adoption of the rule in its final form; and
- (2) An explanation of why the board overruled any arguments and considerations against the rule.

Source. #8987-A, eff 9-24-07; ss by #9538, eff 9-8-09; ss by #10625-A, eff 6-26-14 (from Tax 212.03)

CHAPTER Tax 300 NOTICE OF TAX DATE

PART Tax 301 RULES GOVERNING THE ESTABLISHMENT OF THE NOTICE OF TAX DATE

Statutory Authority: RSA 71-B:8

Tax 301.01 Applicability. Tax 301 shall apply to the procedures to be followed and established by the board and municipalities in establishing the notice of tax date.

Source. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8988, eff 9-24-07; ss by #9539, eff 9-8-09; ss by #10626, eff 6-26-14

Tax 301.02 Definition. "Date of the final tax bill" means, for the purposes of Tax 301:

- (a) In municipalities that bill annually, the date the municipality mails the tax bills to the taxpayers;
- (b) In municipalities that bill semi-annually, pursuant to RSA 76:15-a, the date the municipality mails the second tax bill to the taxpayers;
- (c) In municipalities operating with an optional fiscal year, pursuant to RSA 31:94-a or a special legislative act, the date the municipality mails the first tax bill to the taxpayers, provided that first tax bill establishes the total tax liability for the tax year and the bill includes notice that abatements must be sought from the first bill; and
- (d) In municipalities that bill quarterly, pursuant to RSA 76:15-aa, the last date the municipality mails to the taxpayers the quarterly tax bill due on January 2.

Source. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8988, eff 9-24-07; ss by #9539, eff 9-8-09; ss by #10626, eff 6-26-14

Tax 301.03 Procedure. The following procedure shall be followed in establishing the notice of tax date:

- (a) The board shall provide the municipality with the form described in Tax 301.04 below;
- (b) The municipality shall complete the form and return it to the board; and
- (c) Upon receipt of the form, the board shall establish the notice of tax date in accordance with Tax 301.05.

Source. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8988, eff 9-24-07; ss by #9539, eff 9-8-09; ss by #10626, eff 6-26-14

Tax 301.04 Form. The form delivered by the board to the municipalities shall include the following:

- (a) A space for the municipality's name;
- (b) A statement concerning the municipality's obligation under RSA 76:13 to complete the form;
- (c) A space for the municipality to indicate the date the final tax bill was mailed; and

(d) A line for the tax collector's name and signature.

Source. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8988, eff 9-24-07; ss by #9539, eff 9-8-09; ss by #10626, eff 6-26-14

Tax 301.05 Establishing the Notice of Tax Date.

(a) Upon receipt of the completed form, the board shall review it to ensure that it has been completed and signed.

(b) The board shall then establish the notice of tax date as the day the final tax bill was mailed even if that date is a Saturday, Sunday or holiday in accordance with RSA 21:35. The board shall compile and keep a list of all notice of tax dates.

(c) If a municipality sends out amended tax bills to all taxpayers, a new notice of tax date shall be set. If a municipality sends a taxpayer an amended tax bill that increases the taxpayer's taxes, the notice of tax date for that taxpayer shall be the date established as the day the amended tax bill was sent to the taxpayer.

Source. #5638, eff 9-1-93; amd by #6762, eff 7-1-98; amd by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8988, eff 9-24-07; ss by #9539, eff 9-8-09; ss by #10626, eff 6-26-14

CHAPTER Tax 400 RULES GOVERNING EXEMPTION APPLICATIONS TO MUNICIPALITIES

PART Tax 401 EXEMPT AND CHARITABLE ORGANIZATIONS

Tax 401.01 Form Content.

(a) This section is intended to describe the information required on the annual list of property of exempt organizations pursuant to RSA 72:23-c, and the annual financial statement for charitable organizations pursuant to RSA 72:23, VI. These forms are for the use of municipalities to obtain information from organizations seeking exemptions under RSA 72:23, III, RSA 72:23, IV, RSA 72:23, V, RSA 72:23, V-a, and RSA 72:23-a through RSA 72:23-k, except RSA 72:23-c.

(b) Organizations requesting an exemption shall complete and file a list of real estate and personal property on which exemption is claimed on the form A-9 prescribed by the board pursuant to RSA 72:23-c, I and which includes the following:

- (1) The applicant's certification that the information given is correct;
- (2) The name, address, telephone number and signature of the applicant, and the date signed;
- (3) The name of the municipality in which the exemption is claimed;
- (4) The statutory section under which the exemption is claimed;
- (5) Whether or not the applicant is organized or incorporated in New Hampshire, and if not, where its principal place of business is located;
- (6) Whether or not the applicant has been granted an exemption from taxation by special act of the legislature since May 7, 1913, and if it has, the date of that action;
- (7) The general purpose for which the applicant is organized or incorporated;
- (8) If the applicant is a religious organization:
 - a. Whether it is a regularly recognized and constituted denomination, creed or sect; and
 - b. Its generally recognized name;
- (9) If the applicant is a charitable organization:
 - a. The services it provides;
 - b. The beneficiaries of the services;
 - c. Whether there is a charge for the services;
 - d. An explanation of the charge; and
 - e. The purpose for which the income is used;
- (10) A statement of whether the municipality in which the applicant claims exemption voted prior to April 1, 1958, to grant exemption on property not specifically exempted by RSA 72 and the total amount of such exemption voted; and

(11) A list of the real estate and personal property on which exemption is claimed, stating the tax map and lot number, a description of the property, and its use.

(c) Organizations requesting an exemption shall complete and file a charitable organization financial statement on the form A-12 prescribed by the board pursuant to RSA 72:23, VI and which includes the following:

- (1) The fiscal year of the organization;
- (2) The name of the organization or society, and the names and addresses of the principal officers;
- (3) The name of the municipality in which the exemption is claimed;
- (4) Its Internal Revenue Service identification number;
- (5) The date of registration or incorporation with the New Hampshire secretary of state;
- (6) A financial statement or best evidence available of the organization's source of income and expenditures in the preceding fiscal year;
- (7) Internal Revenue Service Form 990, or other similar nonprofit information return, if prepared; and
- (8) The signature on the form of the treasurer or principal officer of the organization or society.

Source. #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; amd by #7874-B, eff 4-18-03; ss by #8988, eff 9-24-07; ss by #9539, eff 9-8-09; ss by #10626, eff 6-26-14

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CHAPTER Tax 500 FILING FEES

PART Tax 501 FEES REQUIRED

Statutory Authority: RSA 71-B:9

Tax 501.01 Fees.

Table 501.01 Non-Refundable Fees

(a) Non-refundable fees shall be as follows:

(1) Property tax appeals pursuant to RSA 76:16-a or RSA 76:21	\$ 65.00
(2) Property tax appeals in Unincorporated Towns and Unorganized Places pursuant to RSA 81:5	\$ 65.00
(3) Appeals against each specific particular parcel not owned by taxpayer pursuant to RSA 71-B:16, I	\$ 65.00
(4) Land use change tax appeals pursuant to RSA 79-A:10	\$ 65.00
(5) Current use appeals, discretionary easement, revitalization, betterment assessment, qualifying historic buildings and farm structures and land under farm structures' appeals pursuant to RSA 79-A:9; RSA 79-B:5; RSA 79-C:5; RSA 79-D:5; RSA 79-E:4; RSA 79-F:6; RSA 79-G:5; or RSA 231:32	\$ 65.00
(6) Municipal wide reassessment and corrective actions pursuant to RSA 71-B:16, IV	\$ 65.00
(7) DRA appeals pursuant to RSA 21-J:14-g, II; RSA 21-J:28-b; or RSA 71-B:5, II	\$ 65.00
(8) Exemptions, credit or deferrals appeals pursuant to RSA 72:34-a	\$ 65.00
(9) Filing fee for each eminent domain proceeding against one owner's property pursuant to RSA 498-A:16-a	\$100.00
(10) Current use appeal against land not owned by taxpayer pursuant to RSA 79-A:12, I	\$ 10.00
(11) Copies of material, per page, pursuant to RSA 91-A:4	\$ 0.25
(12) All other appeals or petitions as provided in RSA 71-B:9	\$ 65.00
(13) Excavation tax appeals pursuant to RSA 72-B:13	\$ 65.00
(14) Appeals of an assessment of a residence located in an industrial or commercial zone pursuant to RSA 75:14	\$ 40.00
(15) Information on compact disc, per disc, pursuant to RSA 91-A:4	\$ 30.00

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(b) If a party fails to supply the board with the required number of copies or fails to copy the other party and the board copies the other party, the board shall bill the party for copying.

Source. #2256, eff 1-2-83; ss by #2943, eff 12-31-84;
EXPIRED: 12-31-90

New. #5638, eff 9-1-93; amd by #6762, eff 7-1-98; amd by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; amd by #7874-B, eff 4-18-03; ss by #8988, eff 9-24-07; ss by #9539, eff 9-8-09; ss by #10626, eff 6-26-14

Tax 501.02 Waiver of Fees. When a party is financially unable to pay any fee, that party may file a request for waiver of the fee. Such request shall be accompanied with a financial affidavit, listing the party's income and expenses. The board shall grant the waiver when it concludes the party cannot pay the fee due to financial hardship.

Source. #2256, eff 1-2-83; ss by #2943, eff 12-31-84; ss by #4684, eff 10-19-89; ss by #5638, eff 9-1-93; ss by #7068, INTERIM, eff 8-15-99, EXPIRES, 12-13-99; ss by #7153, eff 12-10-99; ss by #8988, eff 9-24-07; ss by #9539, eff 9-8-09; ss by #10626, eff 6-26-14

APPENDIX

Rule	Statute
Tax 100 (Specific sections implementing specific statutes are listed below.)	RSA 541-A:7
Tax 101.01	RSA 71-B:5
Tax 101.02	RSA 71-B:5
Tax 102.01	RSA 76:16, RSA 79-A:10
Tax 102.02	RSA 541-A:16, I(a)
Tax 102.03	RSA 71-B:7-a
Tax 102.04	RSA 21-J:28-b, RSA 71-B:5, II, RSA 72:34-a, RSA 72-B:13, RSA 76:16-a, RSA 79:8, RSA 79-A:9, RSA 79-A:10
Tax 102.05	RSA 541-A:16, I(a)
Tax 102.06	RSA 231:32
Tax 102.07	RSA 541-A:16, I(a)
Tax 102.08	RSA 71-B:14, RSA 498-A:15
Tax 102.09	RSA 71-B:14, RSA 498-A:15
Tax 102.10	RSA 498-A:2, II
Tax 102.11	RSA 498-A:2, III
Tax 102.12	RSA 21-J:28-b, VI, RSA 71-B:9, RSA 76:16-a, RSA 76:17-b, RSA 498-A:26-a and b
Tax 102.13	RSA 79-A:5, RSA 79-A:9, RSA 79-B:45
Tax 102.14	RSA 21-J:1
Tax 102.15	RSA 21-J:28-b, IV
Tax 102.16	RSA 498-A:5
Tax 102.17	RSA 541-A:16, I(a)
Tax 102.18	RSA 79-C, RSA 79-D, RSA 79-E, RSA 79-F, RSA 79-G
Tax 102.19	RSA 498-A
Tax 102.20	RSA 71-B:5, II
Tax 102.21	RSA 498-A
Tax 102.22	RSA 72-B:4, RSA 72-B:13
Tax 102.23	RSA 72, RSA 72:34-a
Tax 102.24	RSA 541-A:36
Tax 102.25	RSA 541-A:31, VI, RSA 541-A:33
Tax 102.26	RSA 21-J:28-b, VII, RSA 76:16-e, RSA 80:55, RSA 498-A:4, I and II
Tax 102.27	RSA 541-A:16, I(a)
Tax 102.28	RSA 541-A:16, I(a)
Tax 102.29	RSA 79-A:7, RSA 79-A:10
Tax 102.30	RSA 21:8
Tax 102.31	RSA 541-A:16, I(a)
Tax 102.32	RSA 21-J:14-b
Tax 102.33	RSA 541-A:16, I(a)
Tax 102.34	RSA 72:1-d, II, RSA 76:1-a, II and III
Tax 102.35	RSA 541-A:31
Tax 102.36	RSA 71-B:16, RSA 75:14, RSA 76, RSA 81:5
Tax 102.37	RSA 21-J:14-b

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Rule	Statute
Tax 102.38	RSA 71-B:5, I; RSA 21-J:28-b, IV
Tax 102.39	RSA 76:16, RSA 76:16-a, RSA 79-A:10, I
Tax 102.40	RSA 79:8
Tax 103.01	RSA 21-J:3, XIII, RSA 21-J:28-b, IV, RSA 71-B, RSA 71-B:5, II, RSA 71-B:11, RSA 71-B:16, RSA 71-B:16, II, RSA 541:6, RSA 79-A:12, RSA 498-A:3, RSA 498-A:27
Tax 103.02	RSA 71-B:15, RSA 498-A:16
Tax 104.01	RSA 91-A:4
Tax 201 (Specific sections implementing specific statutes are listed below.)	RSA 541-A:7, RSA 541-A:16, I(b)
Tax 201.01	RSA 541-A:30-a, RSA 541-A:31
Tax 201.02	RSA 541-A:36
Tax 201.03	RSA 21:8, RSA 21:35, RSA 21-J:28-b, VII, RSA 76:16-e, RSA 80:55, III,
Tax 201.04	RSA 541-A:16, I(b)
Tax 201.05	RSA 541-A:16, I(b)
Tax 201.06	RSA 541-A:16, I(b)
Tax 201.07	RSA 71-B:7-a, RSA 311:7
Tax 201.08	RSA 498-A:2, RSA 498-A:5
Tax 201.09	RSA 311
Tax 201.10	RSA 541-A:16, I(b)
Tax 201.11	RSA 541-A:16, I(b)
Tax 201.12	RSA 76:16
Tax 201.13	RSA 71-B:7-a, RSA 311
Tax 201.14	RSA 541-A:16, I(b)
Tax 201.15	RSA 541-A:16, I(b)
Tax 201.16	RSA 641:1, RSA 641:2, RSA 641:3
Tax 201.17	RSA 541-A:16, I(b)
Tax 201.18	RSA 71-B:5, RSA 491:8-a, RSA 641:1, RSA 641:2, RSA 641:3,
Tax 201.19	RSA 71-B:8
Tax 201.20	RSA 541-A:31, V(c)
Tax 201.21	RSA 541-A:16, I(b)
Tax 201.22	RSA 541-A:16, I(b)(2)
Tax 201.23	RSA 541-A:31, V
Tax 201.24	RSA 21-J:28-b, IV, RSA 71-B:11, RSA 76:16-a, RSA 76:17, RSA 79-A:9, VI
Tax 201.25	RSA 71-B:9, RSA 516, RSA 516:3
Tax 201.26	RSA 541-A:30-a, III(h)
Tax 201.27	RSA 71-B, RSA 541-A, RSA 541-A:32, RSA 541-A:32, III
Tax 201.28	RSA 541-A:16, I(b), RSA 541-A:31, RSA 541-32, III, RSA 71-B:7
Tax 201.29	RSA 71-B:7, RSA 91-A:4, RSA 498-A:20, RSA 541-A:31, RSA 541-A:31, VII
Tax 201.30	RSA 71-B:7, RSA 541-A:33, II

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Rule	Statute
Tax 201.31	RSA 541-A:16, I(b)
Tax 201.32	RSA 71-B:7, RSA 541-A:33, II
Tax 201.33	RSA 541-A:16, I(b)
Tax 201.34	RSA 541-A:16, I(b)
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Tax 205.01	RSA 541-A:16, I(b)
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Tax 207.04	RSA 71-B:7-a, RSA 71-B:9
Tax 207.05	RSA 71-B:7-a
Tax 207.06	RSA 71-B:7-a
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Tax 207.08	RSA 71-B:7-a
Tax 207.09	RSA 71-B:7-a
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Tax 207.12	RSA 71-B:7-a, RSA 541-A:30-a, III(e)
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Tax 207.15	RSA 71-B:7-a, RSA 71-B:12, RSA 541, RSA 541-A:30, I
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Tax 501.02	RSA 541-A:16, I(b)