

Information for Property Tax Appeals For Tax Year 2016

Introduction

This sheet will assist you in filing and presenting your 2016 property tax appeal to the board. For simplicity, the sheet will present general information and will assume your municipality has mailed its final tax bill by December 31, 2016. There are exceptions to the uniform deadlines: a) when final tax bills are mailed after December 31; and b) for municipalities with different billing cycles. You should contact your municipality or the board if you think an exception applies.

Filing an Appeal

Before filing an appeal with the board, you must have timely filed a written abatement application with your municipality (RSA 76:16). Assuming your municipality sent final tax bills by December 31, 2016, you must file your abatement application by **March 1, 2017**. If final tax bills were mailed out after December 31, 2016, see RSA 76:16-d for deadlines.

After filing with your municipality, your municipality **should review your abatement application** and provide you with a decision by **July 1, 2017**. The board encourages taxpayers to review their assessment-record card and the abatement application with the municipality before appealing to the board. Thus, please try to arrange a meeting with your local officials. If you have an appraisal or other documents to support your request, you should provide them to the municipality.

If the selectmen **neglect** or **refuse** to abate, you may file an appeal with the board or the superior court in the county your property is located in, but **not** with both (See, RSA 76:16-a; and RSA 76:17). An appeal form for this board is available on the board's website, and you should fill it out with as much detail as you can. You must file on or before **September 1, 2017**. You cannot, however, file with the board until one of the following has occurred: 1) the municipality has given you a written decision; or 2) the municipality has neglected to respond to your abatement request by **July 1, 2017**. **Your municipality's failure to respond to your abatement application does not extend this deadline.** The board **cannot**, by statute, accept untimely appeals.

The Hearing Process

After the board receives your appeal, a questionnaire will be sent to your municipality to obtain certain information, including whether a timely abatement application was filed. If the abatement application deadline was missed, the board may ultimately dismiss the appeal. However, the taxpayer will be given an opportunity to provide evidence of timely filing before dismissal occurs. If timely filed, the board will continue processing the appeal and order the parties to try and resolve the appeal through Mediation. If a resolution cannot be obtained, the appeal will be scheduled for hearing. While waiting for your hearing, you may continue to seek a resolution with your municipality, which the board encourages.

You will be notified in advance of the hearing date. You should bring all applicable documents to the hearing. If your appeal **was not** ordered through Mediation, you must notify the municipality in writing no less than **fourteen (14) days** before the hearing of any comparable properties you intend to use at the hearing **even if these comparables were listed on your original appeal document when you initially filed your appeal.** If you have an appraisal, statistical report or comparable sales, you must send a copy to the municipality **after** the hearing notice **but not less than 14 days before** the hearing. If proper notice is not given, you will **not** be allowed to use the appraisal, report or the comparables.

The hearing will last approximately one hour, and taxpayers can appear without representation. If properly prepared, taxpayers can competently represent themselves (as many have) before the board. The board accepts written summaries of cases provided they are legible and of a reasonable length. A written decision will be issued following the hearing.