

TAXPAYER'S RSA 79-A:10
LAND USE CHANGE TAX ABATEMENT
APPLICATION TO THE MUNICIPALITY

INSTRUCTIONS

1. Complete the application by typing or legibly printing. **This application does not stay the collection of taxes; taxes should be paid as assessed. If an abatement is granted, a refund with interest shall be made.**
2. File this application with the Municipality by the deadlines outlined below.

DEFINITIONS:

"Notice of land use change tax" (LUCT) means the date the Municipality sends the owner the LUCT bill.

"File" (Date of Filing) is the date this form is either hand delivered, postmarked by the post office, or receipted by an overnight delivery service.

DEADLINES:

Step One: Taxpayer must file the abatement application with the Municipality within 2 months after the notice of LUCT.

Step Two: Municipality has until six months after the notice of LUCT to grant or deny the application. Taxpayer can not proceed to "Step Three" until **EITHER:**

1) the Municipality issues their decision on the abatement application;
OR,

2) six months has passed since the notice of LUCT was issued and the Municipality has not responded.

Step Three: Taxpayer must file an appeal to the board of tax and land appeals (RSA 76:16-a) or the superior court (RSA 76:17) but not to both no later than eight months from the notice of LUCT.

3. **SECTION G.** The Taxpayer has the burden of proof to show the LUCT was improperly assessed or was excessive. State with specificity all of the reasons you intend to rely on in presenting your abatement application.
4. Make a copy of this document for your file.

RSA 79-A:10 LAND USE CHANGE TAX ABATEMENT APPLICATION

SECTION A. Person(s) Applying (Owner/Taxpayer)

Name: _____

Mailing Address: _____

Telephone Number: (Work) _____ (Home) _____

SECTION B. Representative if Other than Owner/Taxpayer
(Must Also Complete Section A)

Name: _____

Mailing Address: _____

Telephone Number: (Work) _____ (Home) _____

SECTION C. Property for Which Abatement is Sought

List the tax map and lot number and the actual street address of each property for which an abatement is sought and include a brief description and the assessment. (Attach additional sheets if needed.)

<u>Tax Map & Lot</u>	<u>Address</u>	<u>Description</u>	<u>Assessment</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

SECTION D. LUCT Information

Change Date: _____ LUCT Amount: _____ Full value Assessment: _____

Event causing imposition of LUCT: _____

Change Date: _____ LUCT Amount: _____ Full value Assessment: _____

Event causing imposition of LUCT: _____

SECTION E. Comparable Properties

List the properties you are relying upon to show overassessment of the LUCT.
(Attach additional sheets if needed.)

<u>Tax Map & Lot</u>	<u>Address</u>	<u>Description</u>	<u>Assessment</u>

SECTION F. LUCT Bill *Attach a copy of the LUCT bill.*

SECTION G. Reasons for Abatement Application

The Taxpayer has the burden to prove the LUCT was improperly assessed or was excessive. Therefore, state with specificity 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 concerns. Specificity could include statements such as: (1) the Municipality erred in removing the land from current use and thereby imposing any LUCT; (2) the LUCT was excessive compared to the property's value on the change use date; or (3) the Municipality used an incorrect change use date, resulting in an excessive LUCT. (Attach additional sheets if needed.)

SECTION H. Certification by Person(s) Applying

Pursuant to BTLA TAX 203.02(d), the applicant **MUST** sign the application. By signing below, the person applying certifies and swears under the penalties of RSA ch. 641 the application has a good faith basis and the facts stated are true to the best of my/our knowledge.

Date: _____

(Signature)

Date: _____

(Signature)

SECTION I. Certification and Appearance by Representative (If Other Than Owner/Taxpayer)

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

1. All (certifications) in Section H are true;
2. The **PERSON APPLYING** has authorized this representation and **HAS signed** this application; and
3. A copy of this form was provided to the person(s) applying.

Date: _____

(Signature)

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

Abatement Request: **DENIED** _____ **GRANTED** _____ **Revised Assessment \$** _____

Remarks:

Date: _____

(Selectmen Signature)

(Selectmen Signature)

(Selectmen Signature)

(Selectmen Signature)

(Selectmen Signature)

(Selectmen Signature)