

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

TAX YEAR APPEALED 2013, 2014 + 2015

### **INSTRUCTIONS**

1. Complete the application by typing or printing legibly in ink. **This application does not stay the collection of taxes; taxes should be paid as assessed. If an abatement is granted, a refund with interest will be made.**
2. File this application with the municipality by the deadline (see below). Date of filing is the date this form is either hand delivered to the municipality, postmarked by the post office, or received by an overnight delivery service.

**DEADLINES:** The "notice of tax" means the date the board of tax and land appeals (BTLA) determines the last tax bill was sent by the municipality. (If your municipality bills twice annually, you must apply after the bill that establishes your final tax liability and not before.)

**Step One:** Taxpayer must file the abatement application with the municipality by March 1 following the notice of tax.

**Step Two:** Municipality has until July 1 following the notice of tax to grant or deny the abatement application.

**Step Three:** Taxpayer may file an appeal either at the BTLA (RSA 76:16-a) or in the superior court (RSA 76:17), but not both. An appeal must be filed:

- 1) no earlier than: a) after receiving the municipality's decision on the abatement application; or b) July 1 following the notice of tax if the municipality has not responded to the abatement application; and
- 2) no later than September 1 following the notice of tax.

**EXCEPTION:** If your municipality's final tax bill was sent out after December 31 (as determined by the BTLA), the above deadlines are modified as follows (RSA 76:1-a; RSA 76:16-d, II):

**Step One:** 2 months after notice of tax;

**Step Two:** 6 months after notice of tax; and

**Step Three:** 8 months after notice of tax.

### **FORM COMPLETION GUIDELINES:**

1. **SECTION E.** Municipalities may abate taxes "for good cause shown." RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause can also be established by showing poverty and inability to pay the tax.
2. **SECTION G.** If the abatement application is based on disproportionate assessment, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden the taxpayer must show: a) what the property was worth (market value) on the assessment date; and b) the property's "equalized assessment" exceeded the property's market value. To calculate the equalized assessment, simply divide the assessment by the municipality's equalization ratio (assessment ÷ ratio). Because a property's market value is a crucial issue, taxpayers must have an opinion of the market value estimate. This value estimate can be shown by obtaining an appraisal or presenting sales of comparable properties.
3. **SECTION H.** The applicant(s) must sign the application even if a representative (e.g. Tax Representative, Attorney, or other Advocate) completes Section I.
4. Make a copy of this document for your own records.

FOR MUNICIPALITY USE ONLY:

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

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

**RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY**

**SECTION A. Party(ies) Applying (Owner(s)/Taxpayer(s))**

Name(s):

Presidents Professional Park Condo Association + Gerard Hevern President

Mailing Address:

PO Box 9001, Allenstown, NH 03275

Telephone Nos.: (Home) \_\_\_\_\_

(Cell) \_\_\_\_\_

(Work) \_\_\_\_\_

603-485-7861

(Email) \_\_\_\_\_

skeryon@elliott-hs.org

Note: If an abatement is granted and taxes have been paid, interest on the abatement shall be paid in accordance with RSA 76:17-a. Any interest paid to the applicant must be reported by the municipality to the United States Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall treat the social security or federal tax identification information as confidential and exempt from a public information request under RSA 91-A.

**SECTION B. Party's(ies)' Representative if other than Person(s) Applying (Also Complete Section A)**

Name(s): \_\_\_\_\_

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

Telephone Nos.: (Home) \_\_\_\_\_

(Cell) \_\_\_\_\_

(Work) \_\_\_\_\_

(Email) \_\_\_\_\_

**SECTION C. Property(ies) for which Abatement is Sought**

List the tax map and lot number, the actual street address and town of each property for which abatement is sought, a brief description of the parcel, and the assessment.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
000105-000001-000003	50 Pinewood Rd Unit 4	Condo Unit	29,544.35
			for years 2013, 2014 + 2015

**SECTION D. Other Property(ies)**

List other property(ies) in the municipality owned in the same name(s), even if abatements for the other property(ies) have not been sought. The taxpayer's entire real property estate must be considered in determining whether the appealed property(ies) is (are) disproportionately assessed.

<u>Town Parcel ID#</u>	<u>Street Address/Town</u>	<u>Description</u>	<u>Assessment</u>
*	50 Pinewood Rd	Unit 172 Condo Units	
		Elliot Family Health Ctr - Suncook	
*	50 Pinewood Rd	TRI-Town Dental	

**SECTION E. Reasons for Abatement Application**

RSA 76:16 provides that an abatement may be granted for "good cause shown." "Good cause" generally means: 1) establishing an assessment is disproportionate to market value and the municipality's level of assessment; or 2) establishing poverty and inability to pay the tax. This form can be utilized for either basis of requesting an abatement. The taxpayer has the burden to prove good cause for an abatement.

- 1) If claiming disproportionality, state with specificity all the reasons supporting your application. Statements such as "taxes too high," "disproportionately assessed" or "assessment exceeds market value" are insufficient. Generally, specificity requires the taxpayer to present material on the following (all may not apply):
  1. physical data – incorrect description or measurement of property;
  2. market data – the property's market value on the April 1 assessment date, supported by comparable sales or a professional opinion of value; and/or
  3. level of assessment – the property's assessment is disproportionate by comparing the property's market value and the town-wide level of assessment.

**Note:** If you have an appraisal or other documentation, please submit it with this application.

- 2) If claiming poverty or inability to pay, state in detail why abatement of taxes is appropriate as opposed to some other relief such as relocating, refinancing or obtaining some alternative public assistance. Ansara v. City of Nashua, 118 N.H. 879 (1978).

(Attach additional sheets if needed.)

See attached letter w/explanation dated Nov 18<sup>th</sup>, 2015 from Dr. Gerard Hevern, President of Condo Assn.

In addition to what was owed by Warren Preston to the Condo Assn. approximately \$35,982 loan payable to Gerard Hevern for past repairs and approximately \$27,000 paid in legal fees to get Mr. Preston to pay, ultimately ending in the Sheriff's sale of his unit. The 2015 tax return for the Condo Assn. showed a net operating loss of \$59,827.

**SECTION F. Taxpayer's(s) Opinion of Market Value**

State your opinion of the market value of the property(ies) appealed as of April 1 of the year under appeal.

Town Parcel ID# \_\_\_\_\_ Appeal Year Market Value \$ \_\_\_\_\_

Town Parcel ID# \_\_\_\_\_ Appeal Year Market Value \$ \_\_\_\_\_

Explain the basis for your value opinion(s). (Attach additional sheets if necessary.)

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**SECTION G. Sales, Rental and/or Assessment Comparisons**

List the properties you are relying upon to show overassessment of your property(ies). If you are appealing an income producing property, list the comparable rental properties and their rents. (Attach additional sheets if needed.)

Town Parcel ID#	Street Address	Sale Price/Date of Sale	Rents	Assessment
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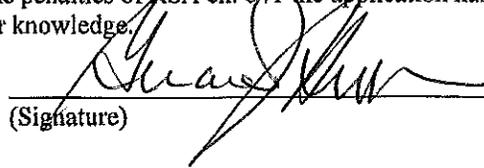
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**SECTION H. Certification by Party(ies) Applying**

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

Date: 1/29/2014

  
\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Signature)

**SECTION I. Certification and Appearance by Representative (If Other Than Party(ies) Applying)**

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

1. all certifications in Section H are true;
2. the Party(ies) applying has (have) authorized this representation and has (have) signed this application;  
and
3. a copy of this form was sent to the Party(ies) applying.

Date: \_\_\_\_\_  
\_\_\_\_\_  
(Representative's Signature)

**SECTION J. Disposition of Application\* (For Use by Selectmen/Assessor)**

\*RSA 76:16, II states: the municipality "shall review the application and shall grant or deny the application in writing by July 1 after notice of tax date . . . ."

Abatement Request: GRANTED \_\_\_\_\_ Revised Assessment: \$ \_\_\_\_\_ DENIED \_\_\_\_\_

Remarks:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

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

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

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

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

Sent 11-20-15  
COPY

**President's Professional Park Condominium Association**

50 Pinewood Road, Suncook, NH 03275

November 18, 2015

Mr. Shaun Mulholland  
Town Administrator  
Town of Allenstown, NH  
16 School Street  
Allenstown, NH 03275

RE: Request for Tax Assessment and Abatement – 50 Pinewood Road, Suncook, NH

Dear Shaun,

As President of the President's Professional Park Condominium Association, I am writing to request two related items as it relates to the Condo Unit identified as C-4 (comprised of two suites of 2,927± SF and 1,000± SF) at 50 Pinewood Road, Suncook, NH. First, I would like the town to re-assess this unit based upon its current usage which is as an empty unit that we will be able to use only as "Cold Storage" for a minimum of one year due to the issues described below. It is our impression that with this new assessment that the actual tax on this unit will be reduced. Second the association is requesting consideration of abatement of past taxes for this Unit C-4.

As you are aware, the previous owner, Warren Preston, was illegally residing in one of the units and not paying anyone, especially his portion of the condominium dues, which put the Association in a desperate financial situation.

We proceeded with a Sheriff's Sale which was completed on September 24, 2015. However, Preston has up to one year to reacquire the space (the Statutory Right of Redemption following a Sheriff's Sale), making it impossible to sell or lease during that time. There is considerable damage and disrepair (one unit froze, splitting all the copper piping). The Association's goal is to lease or sell the unit once we are legally able to and return it productively back on the tax rolls.

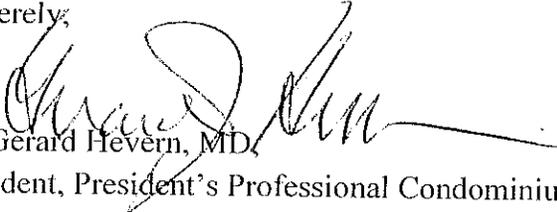
We were very reluctant to have the Sheriff's Sale but after considerable review, we came to the realization that we had no other viable option as we could not continue to expect the remaining owners to fund Preston's share without a chance of recouping their contributions. (over \$45,000).

Further, the building has fallen into disrepair due to our inability to do the appropriate yearly maintenance and we will need to address all of these repairs in order to make it marketable, either for lease or sale as a professional space.

Please advise us on how we might get relief from this financial burden thus generating a property that will return to full function and allow the entire property to have an improved market value thereby creating a better Tax Base for Allentown.

I would be pleased to meet with you and the town leaders to arrive at a solution to this problem. This property and my office in particular has been a valued contributor to the community for the last 36 years and I along with the Elliot Health System want to be the best neighbors as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Gerard Hevern", with a long horizontal flourish extending to the right.

Dr. Gerard Hevern, MD,

President, President's Professional Condominium Association

