

TITLE V TAXATION

CHAPTER 76 APPORTIONMENT, ASSESSMENT AND ABATEMENT OF TAXES

Prorated Assessments for Damaged Buildings

Section 76:21

76:21 Prorated Assessments for Damaged Buildings. –

I. Whenever a taxable building is damaged due to unintended fire or natural disaster to the extent that it renders the building not able to be used for its intended use, the assessing officials shall prorate the assessment for the building for the current tax year. For purposes of this paragraph, an unintended fire means a fire which does not arise out of any act committed by or at the direction of the property owner with the intent to cause a loss.

II. The proration of the building assessment shall be based on the number of days that the building was available for its intended use divided by the number of days in the tax year, multiplied by the building assessment.

III. A person aggrieved of a property tax for a building damaged as provided in paragraph I shall file an application with the assessing officials in writing within 60 days of the event described in paragraph I.

IV. Proration of the assessment shall be denied if the assessing officials determine that the applicant did not meet the requirements of this section or acted in bad faith.

V. The total tax reduction from proration under this section for any city or town shall be limited to an amount equal to 1/2 of one percent of the total property taxes committed in the tax year. If the assessing officials determine that it is likely that this limit will be reached, the proration shall not be applied to any additional properties.

VI. Nothing in this section shall limit the ability of the assessing officials to abate taxes for good cause shown pursuant to RSA 76:16.

VII. Appeals of a decision under this section shall be to the board of tax and land appeals or the superior court as set forth in RSA 76:16-a or RSA 76:17.

Source. 2012, 169:2, eff. April 1, 2013.

TAXPAYER'S RSA 76:21 PRORATION APPLICATION TO MUNICIPALITY
Prorated Assessment for Damaged Buildings - RSA 76:21

TAX YEAR _____

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

Name(s): _____

Mailing Address: _____

Telephone Numbers: (Home) _____ (Work) _____ (Cell) _____

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

Name(s): _____

Mailing Address: _____

Telephone Numbers: (Home) _____ (Work) _____ (Cell) _____

SECTION C. Property(ies) for which a Prorated Assessment is Sought

RSA 76:21 provides that a prorated assessment shall be granted for taxable building(s) damaged by unintended fire or natural disaster and therefore unable to be used for its intended use. For the purpose of RSA 76:21, paragraph I, an "unintended fire" means a fire which does not arise out of an act committed by or at the direction of the property owner with the intent to cause a loss.

- 1) A person aggrieved by a property tax for a damaged building as provided in RSA 76:21, paragraph I, shall file an application with the assessing officials, in writing, within 60 days of the event.
- 2) The proration of the building assessment shall be based on the number of days the building was available for its intended use divided by the number of days in the tax year, multiplied by the building assessment.

Complete the following information for the property which a prorated assessment is being sought.

Tax Map/Lot: _____ Street Address/Town: _____

Tax Year Date: 04/01 Date of Event: _____ Total # of Days of Intended Use: _____ Assessment: \$ _____

Nature of Event: _____ Extent of Damage (*Describe*): _____

SECTION D. Certification by Party(ies) Applying

By signing below, the Party(ies) applying certify (certifies) and swear(s) under penalties of RSA ch. 641, the applicant has good faith basis the event complies with the requirements of RSA 76:21, I, and the facts stated are true to the best of my/our knowledge.

Date: _____

Signature

Signature

TAXPAYER'S RSA 76:21 PRORATION APPLICATION TO MUNICIPALITY
Prorated Assessment for Damaged Buildings - RSA 76:21

SECTION E. 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 D 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: _____
Signature _____

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

Request: GRANTED Revised Assessment: \$ _____ Date: _____

Request: DENIED

Remarks

Signature of Selectmen / Assessor Date

Signature of Selectmen / Assessor Date

Signature of Selectmen / Assessor Date

Signature of Selectmen / Assessor Date

Signature of Selectmen / Assessor Date

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Prorated Assessment for Damaged Buildings - RSA 76:21

TAX YEAR _____

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 a prorated assessment 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.

DEADLINE: The application must be filed with the assessing officials, in writing, within 60 days of the event described in RSA 76:21, paragraph I.

APPEALS: Taxpayer may file an appeal at either the BTLA (RSA 76:16-a) or in the superior court (RSA 76:17), but not both.

FORM COMPLETING GUIDELINES:

1. Section C: Describe the property(ies) on which the prorated assessment is being requested.
2. Section D: The applicant(s) must sign the application even if a representative (e.g. Tax Representative, Attorney, or other Advocate) completes Section E.
3. Make a copy of this document for your own records.