

# Abatements and Appeals

## Introduction to Assessment Abatements

If you believe your property's assessment is unfair, you may file for an abatement with the Assessing Office. Under State law, municipalities may abate taxes and interest accrued on such tax "for good cause shown." (NH RSA 76:16).

A taxpayer who challenges the assessment of their property has the burden to prove their property was assessed disproportionately compared with other properties within the City. The burden is on the taxpayer to demonstrate this was the case on the assessment date (April 1<sup>st</sup> for that year's tax bill). If a taxpayer has an appraisal or other documentation, it can be submitted with the application.

## Who is Eligible to File and Abatement Application

The owner of record of the property as of April 1<sup>st</sup> of the tax year or any aggrieved party may file an abatement application (NH RSA 76:16). Your right to file is not lost if you sold or bought during the application tax year.

## How to apply to the City of Claremont for an Abatement

A written application is filed with the Assessor's Office after receipt of the final tax billing (in the Fall – also known as notice of tax). In accordance with State law, the application must be received or postmarked on or before March 1<sup>st</sup>.

The abatement application form is available at the City Assessor's Office. For your convenience, you can also download and print the form from the City's website at [www.claremontnh.com](http://www.claremontnh.com). This form can be found under the Departments heading, Assessing, or under the Applications, Forms and Registrations heading. Abatement forms cannot be filed on-line as an original signature is necessary. There is no filing fee required when applying for an abatement with the City of Claremont.

## Review of the Application

Once you have filed your abatement application, the Assessing Department has until July 1<sup>st</sup> following the notice of tax (Fall tax billing) to grant or deny the abatement application. If the City does not send notice of acceptance or denial by July 1<sup>st</sup>, the application is "deemed to be denied" by the City (NH RSA 76:16).

## Appeal of the City's Failure to Grant an Abatement

If the Assessor has not responded by July 1<sup>st</sup> or you are dissatisfied with the City's decision regarding your application, you may exercise one of the following options:

1. You may appeal to the State of New Hampshire Board of Tax and Land Appeals (BTLA), in writing on or before September 1<sup>st</sup>. An application fee will be required. For more information, including forms and contact information, please visit their website at <http://webster.state.nh.us/btla>. (NH RSA 76:16-a)
2. You may appeal by written petition, on or before September 1<sup>st</sup>, to the Sullivan County Superior Court, 22 Main St, Newport, NH 03773, Telephone: 1-855-212-1234. A filing fee will be required. (NH RSA 76:17)

Please note: An appeal to the Board of Tax and Land Appeals shall be deemed a waiver of any right to petition the Superior Court (NH RSA 76-B:11).