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ADMINISTRATION, 109 Pleasant St, Concord, NH 03302-0457 (603) 271-2318 Fax (603) 271-6121

AUDIT DIVISION, 109 Pleasant St, PO Box 457, Concord, NH 03302-0457 (603) 271-3400 Fax (603) 271-6146

CENTRAL TAXPAYER SERVICE, 109 Pleasant St, Concord, NH 03301 (603) 271-2191

COLLECTION DIVISION, 109 Pleasant St, PO Box 454, Concord, NH 03302-0454 (603) 271-3701 Fax (603) 271-1756

DISCOVERY BUREAU, 109 Pleasant St, PO Box 457, Concord, NH 03302-0457 (603) 271-8454

DOCUMENT PROCESSING DIVISION, 109 Pleasant St, PO Box 637, Concord, NH 03302-0637 (603) 271-2191

HEARINGS BUREAU, 109 Pleasant St, PO Box 1467, Concord, NH 03302-1467 (603) 271-1304

MUNICIPAL SERVICES DIVISION, 109 Pleasant St, PO Box 487, Concord, NH 03302-0487 (603) 271-3397 Fax (603) 271-1161

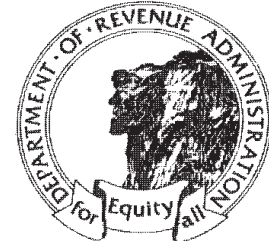
PROPERTY APPRAISAL DIVISION, 109 Pleasant St, PO Box 487, Concord, NH 03302-0487 (603) 271-2687 Fax (603) 271-1161

TAXPAYER ADVOCATE, 109 Pleasant St, Concord, NH 03302-0457 (603) 271-2191

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**STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
(603) 271-2191**

**FREQUENTLY ASKED QUESTIONS
(FAQ's)
PROPERTY APPRAISAL
REV 600**



Kevin A. Clougherty, Commissioner

The New Hampshire Department of Revenue Administration offers this publication of answers to the most frequently asked questions. While we have attempted to identify the most common concerns, this publication does not address every situation, set of facts, or circumstances. Our goal is to develop a tax administration system that is fair and efficient, with taxpayers having the highest degree of confidence in the integrity of the Department.

Should you have questions or wish to request additional educational services or publications for use in state tax instruction, please feel free to send your request in writing to our NH DRA Customer Education Committee, PO Box 457, Concord, NH 03302-0457.

Visit us on the web: www.nh.gov/revenue

Q: What is the Property Appraisal Division?

A: The Property Appraisal Division is responsible for assisting and training municipal officials on the appraisal and assessment of real property, timber, and excavation activities; providing special appraisal services to state agencies; and equalizing the local assessed valuation of property in each municipality for the apportionment of public taxes and the sharing of state revenues.

Q: What is the basis for property tax assessment in New Hampshire?

A: RSA 75:1 How Appraised. Except with respect to open space land appraised pursuant to RSA 79-A:5 (current use) and residence appraised pursuant to RSA 75:11 (in commercial zone), the selectmen shall appraise all taxable property at its full and true value in money as they would appraise the same in payment of a just debt due from a solvent debtor, and shall receive and consider all evidence that may be submitted to them relative to the value of the property, the value of which cannot be determined by personal examination.

Q: What can I do if I believe my property is over assessed?

A: If, in good faith, you believe your property is over assessed, you may apply in writing on a form prescribed by the NH Board of Tax and Land Appeals to the selectmen or assessing officials for an abatement of the tax, no later than the March 1st following the date of notice. The selectman have until July 1st to grant or deny the application in writing. Failure to notify you of a decision by July 1st constitutes a denial of your request. If the selectmen neglect or refuse to so abate, you may, after the filing of the annual inventory of polls & taxable property and upon payment of a \$65 filing fee, appeal in writing to the Board of Tax and Land Appeals or NH Superior Court on or before September 1st after the date of notice of tax.

Q: In a dispute of tax assessment, who has burden of proof?

A: RSA 76:16 Annotation 6. Burden of Proof. Plaintiff's in tax abatement cases have the burden of proving disproportionately with respect to other property in the municipality, by a preponderance of the evidence.

Q: If we are excavating on our own property and not selling commercially are we subject to the excavating tax?

A: Incidental excavations as described under RSA 155-E:2-a, I, (a) & (b) which do not remove more than 1000 cubic yards of earth from the site are exempt from the excavation tax and filing the Notice of Intent to Excavate. Excavation that removes more than 1000 cubic yards is taxable whether it is sold or given away.

Q: When applying for the Elderly Exemption and the Disabled Exemption, what documents must I submit to the assessing officials and must the documents be kept confidential?

A: RSA 72:34, II. For those exemptions having income or asset limitations, the assessing officials may request two copies of any of the following, as needed, to verify eligibility. Any documents submitted shall be considered confidential, handled so as to protect the privacy of the applicant, and returned to the applicant at the time a decision is made on the application. The documents are:

- (a) Federal Income Tax form;
- (b) State interest and dividend tax form; and
- (c) Property tax inventory form filed in any other town.

Q: What must be included in net income when determining if I qualify for the Elderly Exemption?

A: RSA 72:39-a-(b) The net income shall be determined by deducting from all moneys received, from any source including social security or pension payments, the amount of any of the following or the sum thereof:

- (a) Life insurance paid on the death of an insured;
- (b) Expenses and costs incurred in the course of conducting a business enterprise;
- (c) Proceeds from the sale of assets.

Q: Who qualifies for the standard veteran's tax credit in New Hampshire?

A: The standard veteran's tax credit shall be \$50 subtracted each year from the residential property tax bill. This amount may be increased to as much as \$500 in those towns which have formally adopted the higher amount. Every resident of this state who served not less than 90 days in the armed forces of the U.S. in any qualifying war or armed conflict listed in RSA 72:28, and who was honorably discharged, or an officer honorably separated from the service; or the spouse or surviving spouse of such resident is eligible.

Q: If the total of tax credits and tax exemptions to which I am entitled exceeds my property tax bill, must the town pay me the difference?

A: No. Tax credits and tax exemptions only give relief to the extent of the tax liability of the taxpayer.

Q: Who determines the interest rate that is charged for overdue property taxes?

A: The legislature determined, in RSA 76:13, that the interest rate for late taxes would be 12 percent. However, once a tax lien had been placed on the property, the interest rate changes to 18 percent (RSA 80:69).

Q: I want to buy property tax liens in New Hampshire. How can I do that?

A: Currently, there are no New Hampshire communities which have elected to conduct tax sales or transfer tax liens within the 2-year redemption period.

Q: For timber tax purposes, what is taxable?

A: Timber on all land ownership is taxable at 10% of the stumpage value at the time of cutting. The only exceptions are shade and ornamental trees, sugar orchards, nursery stock, Christmas trees, firewood for the manufacture of maple syrup and 20 cords of firewood for domestic heating and/or 10 thousand board feet of saw logs for personal use by the landowner within the state. You do not have to wait for the paperwork from the State before work can begin as long as the town has signed the Intent to Cut form. Even if you do not end up cutting anything, you still need to file a Report of Cut.

Q: If we are excavating on our own property and not selling our gravel commercially, are we subject to paying the gravel tax?

A: No.

Q: Can you help me address my concerns with my Selectmen?

A: No.

Q: How do I get to the Property Appraisal Division?

A: From Southern New Hampshire (via I-93 North): Take I-93 North to Exit 14 (Loudon Road) and turn left at the end of the ramp. At the fourth traffic light, turn left onto Main Street. At the first traffic light, turn right onto Pleasant Street. Go straight through three sets of traffic lights and turn left at the HUGH J GALLEN STATE OFFICE PARK. From there, turn right and follow the signs to the Department of Revenue Administration (M&S Building).

From Northern New Hampshire (via I-93 South): Take I-93 South to Exit 14 (Loudon Road) and turn right at the end of the ramp. At the second traffic light, turn left onto Main Street. At the first traffic light, turn right onto Pleasant Street. Go straight through three sets of traffic lights and turn left at the HUGH J GALLEN STATE OFFICE PARK. From there, turn right and follow the signs to the Department of Revenue Administration (M&S Building).