

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
APPLICATION FOR PROPERTY TAX ASSESSMENT PURSUANT TO RSA 79-G or RSA 79-H
 DUE DATE APRIL 15 PRECEDING THE SETTING OF THE TAX RATE

STEP 1 OWNER AND APPLICANT NAME AND ADDRESS	OWNER AND APPLICANT INFORMATION			
	OWNER _____			
	APPLICANT'S LAST NAME _____	APPLICANT'S FIRST NAME _____	MI _____	PHONE NUMBER _____
	APPLICANT'S LAST NAME _____	APPLICANT'S FIRST NAME _____	MI _____	PHONE NUMBER _____
	MAILING ADDRESS _____			
	CITY/TOWN _____	STATE _____	ZIP CODE _____	
PROPERTY ADDRESS _____	TAX MAP _____	BLOCK _____	LOT _____	
STEP 2 QUALIFYING HISTORIC STRUCTURES	TAXATION OF QUALIFYING HISTORIC BUILDINGS: IS THE PROPERTY LISTED ON THE <input type="checkbox"/> NH STATE REGISTER OF HISTORIC PLACES AND / OR <input type="checkbox"/> NATIONAL REGISTER OF HISTORIC PLACES			
STEP 3 CHARTERED PUBLIC SCHOOLS	TAXATION OF CERTAIN CHARTERED PUBLIC SCHOOL FACILITIES A verified copy of the rental or lease agreement containing terms and provisions identifying the specific real property exclusively used by the chartered public school for the purposes of RSA 194-B and payment terms under the rental or lease agreement which assign the tax exemption under this chapter to the benefit of the chartered public school must accompany this form in accordance with RSA 79-H:4 II.			
STEP 4	Was this property previously granted a special assessment in accordance with RSA 79-G or RSA 79-H? <input type="radio"/> YES <input type="radio"/> NO			
STEP 5 SIGNATURES	Under penalties of perjury, I declare that I have examined this document and to the best of my belief the information herein is true, correct and complete.			
	SIGNATURE (IN INK) OF PROPERTY OWNER _____	DATE _____		
	SIGNATURE (IN INK) OF PROPERTY OWNER _____	DATE _____		

MUNICIPAL AUTHORIZATION

TAXATION OF QUALIFYING HISTORIC BUILDINGS or CHARTERED PUBLIC SCHOOLS			
CITY/TOWN TAX MAP _____	BLOCK _____	LOT _____	GRANTED <input type="radio"/> DENIED <input type="radio"/>
REASON FOR DENIAL:			

SELECTMEN / ASSESSOR(S) PRINTED NAMES AND SIGNATURES OF APPROVAL (IN INK)		
PRINT NAME OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL _____	SIGNATURE (IN INK) OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL _____	DATE _____
PRINT NAME OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL _____	SIGNATURE (IN INK) OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL _____	DATE _____
PRINT NAME OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL _____	SIGNATURE (IN INK) OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL _____	DATE _____
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PRINT NAME OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL _____	SIGNATURE (IN INK) OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL _____	DATE _____

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
GENERAL INSTRUCTIONS

WHEN TO FILE	Deadline: Form PA-79 must be filed by April 15 <i>preceding</i> the setting of the tax rate. The assessing officials shall send written notice to the taxpayer of their decision by July 1 <i>prior</i> to the date of notice of tax. Failure of the assessing officials to respond shall constitute a denial of the application. Example: If you are applying for a reduced assessment on your 2016 property taxes, which are due no earlier than December 1, 2016, you have until April 15, 2016 to file this form. The assessing officials shall send notice of their decision no later than July 1, or within 15 days if the application is filed after July 1. Failure of the assessing officials to respond shall constitute a denial of the application. A late response or failure to respond by assessing officials does not extend the appeal period. This form is considered filed when the completed application form is either hand delivered to the city/town, postmarked by the post office, or received by an overnight delivery service.
WHO MAY FILE	Applicant must be qualified as of April 1 for the special assessment being applied for. Property must meet the definition of RSA 79-G:3, IV and RSA 79-H:3, IV.
QUALIFYING HISTORIC BUILDINGS RSA 79-G:3, IV	"Qualifying historic building" means a building meeting all of the following criteria: (a) The building is 100 years or greater in age; (b) The building is listed on either or both of the National Register of Historic Places or the New Hampshire state register of historic places maintained by the Division of Historical Resources, Department of Cultural Resources; (c) The original core structure of the building must have retained a minimum of 75 percent of its original external features and be free of major external alterations or additions; (d) The building and appurtenant land are owned by an entity that is not organized for profit; and (e) The historical purpose of the building was the retail sale of merchandise, and the building is maintained and actively used for substantially the same historical purpose, which may include the public display of historic artifacts. Further the building shall not exceed 3,000 square feet of gross finished building area.
CHARTERED PUBLIC SCHOOLS RSA 79-H:3, IV	"Qualifying chartered public school facility" means the building, or portion thereof, and the land appurtenant thereto, which, pursuant to a rental or lease agreement, is used exclusively as a chartered public school, established and operating under RSA 194-B, and which is rented or leased from an owner who is not exempt from property taxation under Chapter RSA 72.
ASSESSING OFFICIALS APPROVAL / DENIAL RSA 79-G:4, III and RSA 79-H:4, III	The assessing officials shall notify the applicant on a form provided by the commissioner no later than July 1, or within 15 days if the application is filed after July 1, of their decision to classify or refusal to classify the property under the provisions of this chapter by delivery of such notification to the owner in person or by mailing such notification to the owner's last and usual place of abode.
APPEAL PROCEDURES RSA 79-G:5 and RSA 79-H:5	If the assessing officials deny in whole or in part any application for assessment of certain property as a qualifying chartered public school facility or historical building, the applicant, having complied with the requirements of RSA 79-G:4 or RSA 79-H:4, may apply on or before 6 months after any such action by the assessing officials for a review of such action in accordance with the procedures in RSA 79-G:5 or RSA 79-H:5.

LINE-BY-LINE INSTRUCTIONS

STEP 1 NAME & ADDRESS	Type or print the property owner(s) name and address in the spaces provided. Also enter the Tax Map, Block, Lot numbers and the property (location) address for which the credit or exemption applies.
STEP 2 QUALIFYING HISTORIC BUILDINGS RSA 79-G:4	Indicate whether the property has been placed on the National Register of Historic Places or the New Hampshire state register of historic places.
STEP 3 CHARTERED PUBLIC SCHOOLS	Provide a verified copy of the rental or lease agreement containing terms and provisions identifying the specific real property exclusively used by the chartered public school for the purposes of RSA 194-B and payment terms under the rental or lease agreement which assign the tax exemption under this chapter to the benefit of the chartered public school. It must accompany this form in accordance with RSA 79-H:4 II.
STEP 4 SIGNATURES	All property owners must sign in ink. Attach additional pages with owners signatures if there are more than two owners of record.