

FORM

**PA-47**

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**COMMUNITY REVITALIZATION TAX RELIEF INCENTIVE PENALTY**

<b>STEP 1 PROPERTY OWNER(S)</b>	TYPE OR PRINT	PROPERTY OWNER'S LAST NAME		FIRST NAME		INITIAL	
		PROPERTY OWNER'S LAST NAME		FIRST NAME		INITIAL	
		MAILING ADDRESS					
		CITY/TOWN		STATE		ZIP CODE	
<b>STEP 2 PROPERTY LOCATION</b>	TYPE OR PRINT	STREET ADDRESS					
		CITY/TOWN		COUNTY			
		CITY/TOWN TAX MAP #	LOT#	BLOCK #	BOOK #	PAGE #	
<b>STEP 3 COMMUNITY REVITALIZA- TION TAX RELIEF INCENTIVE PENALTY</b>	MARKET VALUE ASSESSMENT					\$	
	TAX RATE					\$	
	TAXES DUE					\$	
	INTEREST RATE (12% per annum on all taxes that would have been due and payable)					\$	
	TOTAL AMOUNT PAYABLE					\$	
<b>STEP 4 SIGNATURE OF APPROVAL MAJORITY OF SELECT- MEN/ASSES- SORS</b>	TYPE OR PRINT NAME			SIGNATURE (IN INK)			DATE
	TYPE OR PRINT NAME			SIGNATURE (IN INK)			DATE
	TYPE OR PRINT NAME			SIGNATURE (IN INK)			DATE
	TYPE OR PRINT NAME			SIGNATURE (IN INK)			DATE
	TYPE OR PRINT NAME			SIGNATURE (IN INK)			DATE
<b>STEP 5 CHECKS PAYABLE TO AND MAILED TO</b>  <b>TO BE COM- PLETED BY TAX COL- LECTOR</b>	(a) Make Check Payable to:						
	(b) Mail to: Name:						
	Address:						
	Town/City		State		Zip Code		
	(c) Tax Collector's Office Location						
	(d) Tax Collector's Office Hours						
(e) Payment of this tax is due no later than 30 days after mailing of this bill. Interest, at the rate of 18% per annum, shall be due if this tax is not paid before: _____							

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LINE-BY-LINE INSTRUCTIONS

**WHO MUST FILE**

Form PA-47 shall be used by the local assessing officials to assess a Community Revitalization Tax Relief Incentive Penalty on the owner of property receiving the incentive.

**WHAT TO FILE**

Local officials shall submit a completed Form PA-47 and two copies to the tax collector who shall cause a copy to be served upon the property owner along with these "instructions" advising them of their appeal rights. A special tax warrant, Form PA-47W, authorizing the collector to collect the payment under the warrant shall accompany PA-47.

**WHEN TO FILE**

A Community Revitalization Tax Relief Penalty shall be assessed when the owner fails to maintain or utilize the building according to the terms of the covenant or fails to restore, rebuild or demolish the structure following damage or destruction as provided in RSA 79-E:8.

**WHERE TO FILE**

Once completed and signed in black ink, this form and attachments shall be filed as follows:

Original: Register of Deeds after the Tax Collector collects the tax  
 Copy: Tax Collector  
 Copy: Local Assessing Officials  
 Copy: Land Owner

**AMOUNT OF PENALTY**

The penalty shall be the amount of all taxes as though no tax relief was granted plus interest. Interest at the rate of 12% per annum shall be charged upon all taxes that would have been due and payable on or before December 1 of each tax year as if no tax relief had been granted.

**APPEALS**

Within 2 months of the notice of tax date and not afterward, a property owner may apply in writing to the Selectmen or Assessors for an abatement. If the selectmen or assessors neglect or refuse to abate the Community Revitalization Tax Relief Incentive penalty, any person aggrieved may either apply in writing to the NH Board of Tax and Land Appeals or petition the County Superior Court within 8 months of the notice of the tax in accordance with RSA 79-A:10 or RSA 79-A:11.

Forms for appeal to the NH Board of Tax and Land Appeals may be obtained from the NH Board of Tax and Land Appeals, 107 Pleasant Street, Concord, NH 03301 or by calling (603) 271-2578 or visiting their web site at [www.state.nh.us/btla](http://www.state.nh.us/btla). Be sure to specify that you are appealing the Community Revitalization Tax Relief Incentive penalty.

**ADA COMPLIANCE**

Individuals who need auxiliary aids for effective communication in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay 1-800-735-2964.

**NEED HELP?**

Please call the Property Appraisal Division at (603) 230-5950 or write to NH DRA, Property Appraisal Division, PO Box 487, Concord, NH 03302-0487.

**STEP 1**

Enter the complete name(s), address, municipality, state and zip code of the property owner(s) who are being served an assessment due to a Community Revitalization Tax Relief Incentive Penalty.

**STEP 2**

Enter the location of the property.

**STEP 3**

The local assessing officials shall complete the assessment of the Community Revitalization Tax Relief Incentive Penalty.

**STEP 4**

Signatures by a majority of the selectmen/assessing officials are required in the spaces provided to indicate approval of the assessment.

**STEP 5**

To be completed by the tax collector indicating to whom the property owner is to make the check payable and where to send it.