

Chapter 15
Department Forms,
Additional
References and
Frequently Asked
Questions

Section 15.1 - Forms by Category

Abatements & Appeals

[A-101 Appeals](#)

Board of Tax and Land Appeals ([BTLA](#))

All forms may be found on the DRA's website at: <https://www.revenue.nh.gov/forms/all-forms.htm>
All forms are in PDF format unless otherwise noted.

Current Use Forms

A-5 Municipality Land Use Change Tax Bill - [Fillable](#) | [Print](#)

A-5W Warrant for Land Use Change Tax – [Fillable](#) | [Print](#)

A-10 Application for Current Use Assessment – [Fillable](#) | [Print](#)

CU-12 Summary of Forest Stewardship Plan for Current Use Assessment – [Fillable](#) | [Print](#)

CU-18 Notice of Change in Current Use Assessment – [Fillable](#) | [Print](#)

PA-36 Discretionary Easement Application – [Fillable](#) | [Print](#)

PA-36A Discretionary Preservation Easement Application – [Print](#)

PA-37 Discretionary Easement Release – [Fillable](#) | [Print](#)

PA-37A Discretionary Preservation Easement Release – [Fillable](#) | [Print](#)

PA-48 Farm Structures & Land Under Farm Structures Assessment Application – [Fillable](#) | [Print](#)

PA-49 Farm Structures & Land Under Farm Structures Assessment
Use Change Release – [Fillable](#) | [Print](#)

PA-49W Farm Structures & Land Under Farm Structures Use Change Tax Collector's Warrant
[Fillable](#) | [Print](#)

PA-60 Conservation Restriction Assessment Application – [Fillable](#) | [Print](#)

PA-61 Inconsistent Use Penalty on Conservation Restriction Land – [Fillable](#) | [Print](#)

Exemptions & Tax Credits

PA-29 Permanent Application for Property Tax Credit/Exemptions – [Fillable](#) | [Print](#)

PA-30 Elderly and Disabled Tax Deferral Application – [Fillable](#) | [Print](#)

PA-33 Statement of Qualification – [Fillable](#) | [Print](#)

PA-35 Assessing Official's Response to Exemptions/Tax Credits/Deferral Application
[Fillable](#) | [Print](#)

General Assessing

Prorated Assessment Application (for Damaged Buildings) – [Fillable](#) | [Print](#)

PA-28 Inventory of Taxable Property – [Print](#)

PA-42 Application for Exemption Residence In An Industrial or Commercial Zone
[Fillable](#) | [Print](#)

PA-47 Community Revitalization Tax Relief Incentive Penalty – [Fillable](#) | [Print](#)

PA-47W Community Revitalization Tax Relief Incentive Penalty Tax Collector's Warrant
[Fillable](#) | [Print](#)

PA-65 Alternate Assessment Election Form Low Income Housing Tax Credit Properties - [Print](#)

PA-67 Low Income Housing Tax Credit Program, Annual Filing to Municipality - [PA-67- Excel](#)

Timber & Gravel Tax (PDF)

PA-7 Intent to Cut Wood or Timber – [Fillable](#) - [Print](#)

PA-9 Certification of Yield Taxes Assessed - [Print](#)

PA-38 Notice of Intent to Excavate – [Fillable](#) - [Print](#)

Timber Tax Billing Worksheets (Excel)

[Single Owner](#)

[Single Owner / Doomage](#)

[Multiple Owners \(Up to 4\)](#)

Utilities, Railroad and Private Railcar - Annual Information Update

PA-20 Utility Property Tax Information Update – [Fillable](#) | [Print](#)

PA-20-E Utility Property Tax List of Pollution Control Exemptions – [Fillable](#) | [Print](#)

PA-21 Private Railcar Property Tax Information Update – [Fillable](#) | [Print](#)

PA-22 Railroad Company Property Tax Information Update – [Fillable](#) | [Print](#)

Annual Tax Returns & Estimate Payment Forms

DP-110 Railroad Tax Payment (Includes DP-110-ES Quarterly Payment Forms)

DP-111 Private Car Tax - Payment Form (Includes DP-111-ES Quarterly Payment Forms)

DP-255 Utility Property Tax Return (Includes DP-255-ES Quarterly Payment Forms)

Section 15.2 - Additional References

[Board of Tax and Land Appeals \(BTLA\)](#)

[International Association of Assessing Officers \(IAAO\)](#)

[New Hampshire Association of Assessing Officials \(NHAAO\)](#)

[NH Department of Justice: Charitable Trusts \(List of Charities\)](#)

[NH Department of Revenue Administration](#)

[Municipal Division \(of the Municipal and Property Division\)](#)

[Property Division \(of the Municipal and Property Division\)](#)

[ASB – Assessing Standards Board](#)

[CUB – Current Use Board](#)

[NHMA – New Hampshire Municipal Association](#)

[New Hampshire Deeds](#)

[New Hampshire General Court](#)

[Administrative Rules](#)

[New Hampshire Statutes \(RSAs\)](#)

[New Hampshire State Office of Veterans Services](#)

Section 15.3 – Frequently Asked Questions

- Q. A building on my property was destroyed by fire in June. Do I have to pay the property tax for the entire year?
- A. RSA 76:21 Prorated Assessments for Damaged Buildings allows a property owner, whose building was damaged by unintended fire or natural disaster that it renders the building not able to be used for its intended use, to file an application for a proration of property tax within 60 days of the event, or by March 1, whichever is later.
- Q. Is there a specific form to file?
- A. Yes. Taxpayer's RSA 76:21 Proration Application to Municipality can be found on the NH Department of Revenue website at <https://www.revenue.nh.gov/forms/all-forms.htm>
- Q. Can you explain the median ratio and the weighted mean ratio?
- A. Every year the NH Department of Revenue, Municipal and Property Division, studies the sales that have occurred in each town from 10/1 of the prior year to 9/30 of the current year to determine the local [median](#) assessment to sales and weighted mean ratio. The median ratio is an indication of the local assessment as compared to the current local [market](#). It is also used at the local level for current use and abatements. A median ratio of .90 means the local assessments are 10% below the current market, conversely a ratio of 1.10 means the assessments are 10% higher. The weighted mean ratio is the ratio that the DRA uses to equalize

the overall total value of each town in the state so they all reflect the estimated 100% [market value](#).

Q. Can you give an explanation of the revaluation process and what is done between the full valuation years?

A. The revaluation process is the process by which the [assessor](#) studies an analysis of all recent arms-length fair market sales which have occurred locally. Sometimes due to the lack of local [sales data](#), sales from neighboring towns will be used. The sales are visited and all information is attempted to be verified with the new owner, realtor or MLS listings. From this analysis, new cost tables for [land](#) and buildings, [depreciation](#), waterfront, views, topography, etc. such that the new assessments of the sales closely mirror the actual [sale prices](#). Then those cost tables are used to compute new values for all other property in town. Depending on how old the inventory is (property's physical data), the process may or may not include a complete town wide re-measure and list of all properties.

Q. Can you explain the options when one disagrees with an assessment?

A. If it is a new value established via a revaluation there is usually an informal hearings process where you can call to make an appointment with the assessor to review your [assessment](#). However, every year, once you receive your final tax bill, each property owner can, prior to March 1st, following receipt of the final tax bill, file for [abatement](#) with the local assessor or selectmen, providing evidence as to why they believe their assessment is wrong. The local authority will review and usually respond in writing as to why it was granted or denied. Once received, or after July 1st, if no response received, you can then file an [appeal](#) with the Board of Tax & Land Appeals (BTLA) or the NH Superior Court.

Q. Can you explain why market conditions from sales and bank valuations don't always reflect tax valuation?

A. If they were all done for the same time frame, 4/1 of any year and all done correctly and accurately, they should reflect very similar values (plus or minus 10%) but hardly ever exactly the same values. Real estate [market analysis](#) and bank appraisals are supposed to (just like assessments) reflect market value but keep in mind that each is an educated estimated opinion of market value and will vary.

Q. Why must I pay taxes for a full year on a camper I moved out of the campground in July?

A. The statutes provide that if it existed on April 1st and remained there after June 15th and is more or less permanent, it is taxable for the entire tax year (April 1st – March 31st).

Q. Why am I being taxed for a view?

A. You are not directly being taxed on the view, however as [market](#) sales demonstrate that views, much like waterfront, have a value in the market, it can and must be considered as part of your overall value, just like waterfront, topography, garages, etc. Although you may not be able to touch or feel the view, if the market shows views are affecting the [market value](#) of [property](#), it must be considered. Think of it this way, the average buyer, when confronted with two otherwise similar properties will be willing to pay more for the one that has a view of distant mountains and/or water bodies than the one that views surrounding houses, buildings or trees.

So, as those sales are reviewed and the [land](#) and building values are determined and deducted from the [sale price](#), the remainder is what the buyer consciously or unconsciously attributes to the view.

Q. How can you estimate the value of my property without doing an inspection?

A. Once the physical data of the property has been collected, maybe in the prior years, an analysis of the current sales can be used to update the land and building cost tables such that the computed [assessment](#) closely mirror the sales. Once completed, those cost tables can then be used to estimate all values across the town with the assumption that the physical data of each property is essentially the same as previously collected. As such, no inspection was made.

Q. My house is the same as my neighbor, why am I being taxed higher?

A. If your taxes are higher, it is due to either a difference in the assessments or the effect of current use, exemptions or credits that the other property qualified for. Assuming no current use, exemption or tax credits and the neighbor property is truly similar then the values should be similar. If not, it is a good question for the [assessor](#). Please keep in mind that it is rare that two properties are identical and size, age and [condition](#) will affect the value. But it never hurts to ask if you feel unfairly assessed.

Q. I recently had my house appraised for refinancing purposes and the appraisal was considerably less than what the town has it assessed for, how can that be?

A. If they both reflect market value as of the same date, they should be reasonably similar, but as both are an opinion of market value based on local [sales data](#), they can and do vary. However, usually they are done on different times and the local assessment will need to always be adjusted or equalized by the local assessment to sales [median](#) ratio so both opinions are reflecting market value as of the same date. Once adjusted, if they are more than 10% different, one or the other may have an error and filing for [abatement](#) may resolve the difference. Don't simply assume the [appraisal](#) is correct. It is just an opinion, like the assessment and subject to the same human errors.

As both the [assessment](#) and the [appraisal](#) are educated opinions of value based on the [sales data](#) and experience of the [assessor](#) and [appraiser](#), any difference between the two opinions of 10% or less is considered to be essentially equal, neither one being more right than the other. That doesn't mean you can't file for [abatement](#), but it is generally a guideline used by all authorities.

Q. What months does my first tax bill cover? So, my second tax bill is for the last six months?

A. Your first tax bill is merely a prepayment of your total [tax burden](#) and covers no defined period. It is merely half of the previous year taxes. Your final tax bill covers the entire tax year (April 1st to March 31st) and is calculated by taking your assessment, times the [tax rate](#), to figure your annual tax burden less your 1st bill (prepayment) to indicate the remainder you owe.

Q. I am looking into purchasing a newly constructed home in an established neighborhood. Right now it is assessed as land only. How do I know what my taxes will be or the assessed value of the home?

A. Your purchase price, if at fair [market value](#) and not under any duress, is generally your best indication of value. If you apply the town's [median](#) equalization ratio to your purchase price and multiply by the tax rate, you should have a fairly accurate estimate of taxes.

Q. I only paid \$50,000 for the property and it's assessed a lot higher at \$70,000, how do I get that lowered?

A. Meet with the assessor and review the property assessment and sale, but keep in mind the assessment must be equalized by the local median assessment to sales ratio first and that may resolve the difference between the purchase price of \$50,000 and the assessed value of \$70,000. With the level of assessment at 125%, the assessments are 25% above the market value. As such, in this case, the equalized assessment to market value is $\$70,000 \div 1.25 = \$56,000$ and would indicate the sale and the assessment are similar.

Q. I was told that once you reach the age of 80, I don't have to pay taxes anymore?

A. That is not entirely true. You may qualify for an elderly tax exemption but your income and assets are also used to determine if you qualify. As each town can modify the income/asset limits, you should check with your town to see if you meet the qualification and what exemption amounts they offer.

Q. I purchased a property that has the land in current use and I don't want current use. Can I remove it?

A. Unfortunately, no. Once the [land](#) has been placed in current use, it must remain there until it is disqualified by a use change (development) or if your purchase now makes the [parcel](#) less than 10 acres and no longer adjacent to other land owned by you in current use.

Q. I just got my second bill and it's a lot higher than the first one and I haven't made any changes. Why is it higher?

A. Your first property tax bill is based on your prior year value and half the prior year [tax rate](#) unless new construction or other physical changes were made and picked up by the town. The second billing is usually similar in terms of [assessed value](#) but could be higher due to new construction missed on the first bill or a revaluation that was completed bringing all [assessments](#) to their current [market value](#). Taxes could change for the same reason, as well as the final bill being based on the new full tax rate because of increased expenditures of the school, town or county or any overall value change of the town due to a revaluation, loss of tax value due to damages or large abatements.

Q. My assessment is way out of line with the real estate market, how do I get it adjusted?

A. If you have already determined it is really way out of line by considering the local assessment to sales ratio, then you should file for abatement with your local selectmen/assessor's office and provide all your data such as the real estate market appraisal or [sales data](#) you are relying on.

Q. If my assessment went down, why did my taxes go up?

A. During a revaluation, the total value of the entire town may have declined, while the [market](#) data indicated your assessment reduced, it did not decline at the same rate as other properties.

As such, even if spending did not increase, the tax rate would have to increase by the same percent as the total town value decrease which may have been 10%, while your property only decreased 5%, resulting in higher taxes.

Q. How can I lower my taxes?

A. Verify all the assessment data is correct and the assessment represents fair market value and apply for [abatement](#) if it does not. If that doesn't help, participate in the school and town budget process as that is how taxes are determined.

Q. What is included in amenities?

A. Amenities generally refer to items that a [property](#) does not own but has rights to use and transfer when the property sells. This is very common with [condominium](#) property in which [land](#), club houses, pools, waterfront, etc. are owned in common and every owner has the right to use. Those features usually add value in the market place when a [unit](#) is sold. The unit has a value and those intangibles also have value referred to as amenities.

Q. How will I know if my assessment is equitable?

A. There are two very good methods of determining this. First, compare the property to similar properties that sold in the previous and current year; the value adjusted by the local [median](#) assessment to sales ratio should be in line with these [sale prices](#). Second, if no recent sales are available, compare the assessment to other similar properties in the area; the value should be in line with these similar properties. Remember, very few properties are exactly alike and as such, values will vary but should be comparable. It seldom will be exactly the same for what seems to be a similar [property](#).

Q. If I disagree with my assessment, what are my options?

A. After the final tax bill for the year is received, any property owner who believes the [assessment](#) of their property is in excess of its fair [market value](#) may file for [abatement](#) with the Board of Selectmen/[Assessor](#). The Board will review and make a determination as to the disposition of the abatement and respond, normally in writing. Should the property owner still feel the assessment is incorrect, they may after receipt of the town's response or after July 1st, but prior to September 1st following the issuance of the final bill, [appeal](#) to the NH Board of Tax & Land Appeals or the Superior Court, but not both.

Q. Why is a Revaluation required?

A. Over time, property, [neighborhoods](#) and the [market](#) change. Properties deteriorate and with little to no maintenance, while others are meticulously maintained. Locations that were once desirable may no longer be as desirable, while others are now more desirable. As such, a revaluation is needed from time to time to ensure that as those changes occur, the assessments follow and remain fair and equitable.

This is a statutory requirement (See RSA 75:8-a), as well as a requirement of the NH Constitution.

Q. Who determines my property's fair market value?

- A. Generally speaking, the market does determine the value. However, it is the Assessor and/or the [Appraiser](#) that takes that market data and develops an opinion of market value for an individual property based on what they have learned from [arms-length sales](#) of similar properties. No one number is the exact “end all be all” market value, as the market is dynamic and at the mercy of the likes and dislikes of buyers. Educated, well-trained Assessors or Appraisers, can only provide an opinion of what the most probable market value is at a given point in time and generally there is an acceptable range of +/- 10% of that number.