

Chapter 9

Taxpayer Rights

Section 9.1 - Property Record Cards/Other Public Documents

Coding for the PRC is also coordinated with the use of the electronic assessing CAMA system.

Mass [appraisers](#) use several documents in order to develop accurate and consistent values. Examples of these are [Property Record Cards](#) (PRC), [tax maps](#) and the USPAP report.

A PRC exists for every [parcel](#) within a municipality. These cards provide a set of information about each [property](#). The format may vary depending on who completes the [reassessment](#), but there are several common elements for the PRC. The information on the PRC is generally divided into three areas: *legal information*, *site information*, and *improvements*. Examples are as follows:

- **Legal information** generally identifies who owns the parcel, where it is located, the [map/block/lot](#) or unique assessment identifier, where the [legal description](#) may be found, and the total [assessment](#) of the property. It may also contain information about the mailing address of the owner, who the previous owners of the property were, a sales history, an assessment history, a property inspection history, a building permit history, and perhaps notes or comments.
- **Site information** provides details about the use of the property, how many acres or square feet there are, in what [neighborhood](#) the property is located, and whether there are any special value influences. A [land](#) value estimate is also provided. It may contain information about such things as the [zoning](#) of the [site](#) and if there are public or private utilities available. If the property is subject to current use valuation or other [jurisdictional](#) exceptions, these should be shown. This section should provide sufficient details to understand how the land value is calculated by providing base land prices and showing adjustments that affect the value.
- The **improvements** section generally provides a detailed description and [valuation](#) of anything that has been built upon the land. Primary improvement descriptions include such things as the style and use of a building, the grade and [condition](#) of the building, the age of the property, exterior and interior construction details, and details of building features. There is generally a sketch drawn to scale that shows the primary improvements, and there may even be a photograph of the property. Secondary improvements include such items as outbuildings, garages, sheds, pools, etc. There may be minor differences in the information presented depending on the use. For example, commercial property may have such items as parking lots, lights and fences valued; while residential property may not. This section should provide sufficient details to understand how the building value is calculated by providing base unit prices and showing adjustments that affect the value.

Common Theme

There is a common theme for all of this information: it is the underlying data from which the assessment is drawn.

Some of the data elements may involve *subjectivity*. A subjective assumption might include areas of property description that cannot be physically counted or observed. Important [factors](#) that may affect the valuation of a property may include considerations such as neighborhood location, shape or topography of the [site](#), the grade or quality of construction, or the [condition](#) of the buildings.

While not simple (such as counting rooms or bedrooms), these are important [factors](#) in the [valuation](#) of [property](#).

Every feature of a property may not be fully described on the card. Most tax assessors utilize codes to describe property features. Codes are not an attempt to confuse the reader or the taxpayer, but are used to economize the valuable space on the [property record card](#). A successful assessing office will have these codes readily available for anyone who reads or solicits a copy of the card. It is important to understand that what might seem like common sense to tax assessors can be confusing to taxpayers.

A USPAP report should be made available that will describe all of the factors and features, as well as the manner in which the values were estimated. A complete understanding of how the value was developed may require reference to the manual, especially for unusual properties.

Many of the features of the [land](#) are also shown on the [tax maps](#). Tax maps are a visual representation of the property that show where [parcels](#) are located, and can assist in understanding the proximity to other properties and geographic influences.

The property record card, tax map and USPAP report are public documents. These should be readily available for anyone to inspect. Copies should also be provided with relative ease, but a fee may be charged to cover the [cost](#) of reproduction. Transparency in the process of developing [assessed values](#) inspires confidence in the system. When a taxpayer can see how the value was developed, the [assessment](#) becomes more credible.

Section 9.2 – Errors and Corrections

Developing tax assessments involves the collection of many data elements for each individual property. It is a process that utilizes computers to complete numerous calculations. There may be several thousand to as many as a million individual data elements, depending on the size of the municipality.

But, at its core, assessing is a human activity that may be subject to mistakes. When discovered, errors should be corrected in order to provide the highest level of accuracy and [equity](#) for all taxpayers. Most errors will involve simple items. For example: a home is not 34 feet long, it is 32 feet; there is only one fireplace where two are listed; or, there is no longer a shed on the property. These errors are simple to correct. Following verification in the field, data on the property record card must be corrected to reflect the actual property.

Other errors may involve some of the subjective estimations made in the process of a revaluation. These errors may require more detailed analysis to determine the consistency of the estimates. Checking to see that there are consistent descriptions of quality for similar homes, or looking at the reasons for [neighborhood](#) delineations are ways to check the consistency of these subjective areas of assessing. When errors are found, similar properties ought to be reviewed for changes in order to maintain consistency and equity. If possible, the taxpayer should be notified prior to the next tax billing that a mistake has been corrected on the property.

Section 9.3 – Abatements

The property tax is a special type of tax, requiring an owner to pay the municipality a percentage of the value of their property every year. It is also a tax that comes with a warranty: the [abatement](#) process. A tax abatement is a request to refund some of the taxes paid on a [property](#).

Annually, after receiving the final tax bill of the year, property owners may file a formal request to review their property's [assessment](#). The request must be made in writing and must be filed by the statutory deadline, usually March 1, following the date of notice of tax. The taxes need not be paid in order to file the abatement.

Municipal abatements must be filed by March 1.

The abatement request is not a legal action. This is a request for a specific review of an administrative decision (the original [valuation](#)). The [assessors](#) have a duty to be certain that the request is genuine and that the property owner has paid more than their share of the common [tax burden](#). This need not be an adversarial process. In fact, assessors are bound to act in the best interest of all taxpayers, including those who file abatements.

Abatement requests fall into three broad categories: physical description errors, damaged buildings during the tax year and valuation opinion differences. The municipal assessing officials may also abate for good cause shown by a taxpayer. As described earlier, physical description errors should be verified in the field and corrected. The processing of these requests should be relatively timely, and over-paid taxes should be promptly refunded, including statutory interest. With buildings damaged during the tax year, before making a partial abatement, it is necessary for the assessing officials to wait until the end of the tax year or until the damage is repaired, whichever comes first, since the amount of tax reduction is based on the length of time that the building is “unavailable for use.” Valuation opinion differences are more subtle and may require more extensive research. Depending on the level of experience of the assessing staff, some property specific [appraisal](#) work may be required. For some complicated properties, a supplemental appraisal may be required to be performed, sometimes by an outside contractor.

Abatement Request:
Filed for physical property errors and/or valuation opinion differences or for good cause shown.

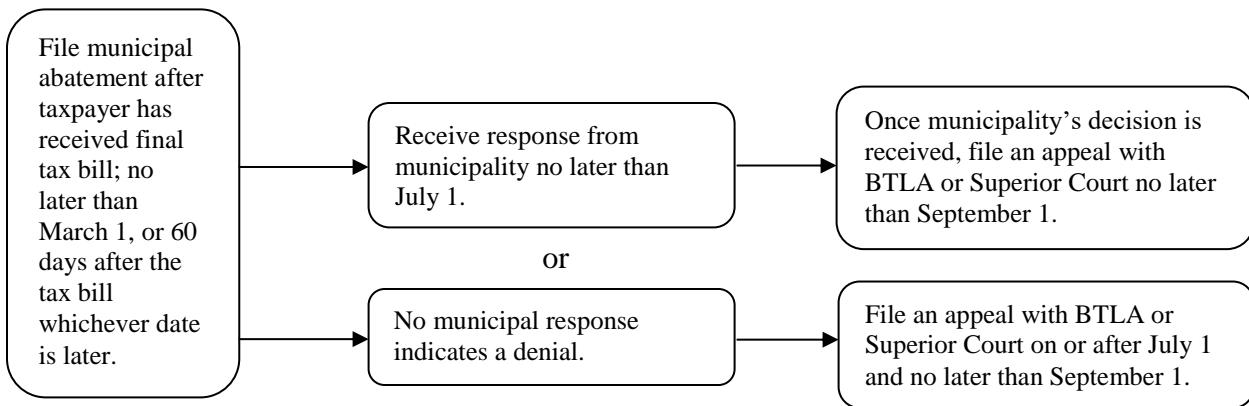
It may help to have a hearing at the local level to identify the issues and hear concerns from the taxpayer. This might also be accomplished at the time of any re-inspection of a property.

It is important to remember that there is a remedial interest of justice required in the abatement process. Technical obstructions or minor legal failures are not appropriate defenses for abatement requests. Answers to abatement requests should be made in writing by July 1, following the date of notice of tax.

Q. What is new in abatement law in the past 5 years?

A. RSA 76:18 and 19 have been repealed regarding the granting of abatements for watering troughs and shade trees. Also, RSA 76:16, I and II, RSA 76:16-a, RSA 76:17, RSA 76:19-a, II and RSA 851:5 now allows selectmen to abate taxes for good cause for prior years.

Abatement & Appeal Process Timeline



Section 9.4 – Appeal of Abatement Requests

The taxpayer may [appeal](#) the local assessing official’s decision on their abatement request. Such an appeal may be filed if the [abatement](#) is denied, if it is granted to a level less than requested, or if the municipality does not answer the abatement request by July 1. An appeal of a local abatement request generally must be filed by September 1, following the date of notice of tax. Appeals may be filed at the BTLA, or at the Superior Court for the county in which the property is located, but not both.

BTLA / Superior Court Appeals must be filed by September 1.

The BTLA is a quasi-judicial body that, among other things, hears appeals of abatement decisions. Their [jurisdiction](#) to hear these cases is identical to the Superior Court. Upon receiving such an appeal, the Board will determine that a valid local abatement application was filed timely with the municipality and that certain minimum grounds for the appeal were included.

In due course, a hearing will be scheduled for the taxpayer to show that they were over-assessed. The burden of proof rests with the taxpayer to show that the municipality has wrongly denied their abatement request. While that burden of proof rests with the taxpayer, the municipality has a burden to show that it acted reasonably, without [bias](#), and that the taxpayer’s abatement claim was without merit. Neither party is required to be represented by an attorney in an appeal to the BTLA; in fact, many taxpayers appear on their own behalf. A municipality may consider if they have the required knowledge and experience to defend against the appeal, or if other professional representation is needed. A non-attorney may represent any party in a tax appeal case at the Board.

While the BTLA is generally the lowest cost alternative to appeal a denial of an abatement request, an appeal may be made to the Superior Court. The choice of venue for the appeal is up to the taxpayer, but in no case can an appeal be filed at both the Board and the Court. Generally, an attorney will be required for a case filed in Superior Court.

Abatement Appeals:
Documenting and/or proving being over-assessed.

It is critical to remember that when appeals are filed, these are legal matters. In these cases, there is a natural tendency for an adversarial stance to be taken by the parties. The [assessors](#), however, are still public servants, and care must be taken to ensure that the truth of an [abatement](#) appeal is not lost in an over-zealous attempt to defend or prevail.

Assessors Duty:

Assessors must adhere to the decision of the BTLA or Superior court.

Whether filed at the BTLA or at the Superior Court, a final decision will be rendered in writing. [Assessors](#) have a statutory duty to follow the orders of either the Board or the Court.

Section 9.5 – Appeal of Abatement, Supreme Court

Upon receipt of a grant or denial by the BTLA or the Superior Court, either party may [appeal](#) the decision. Appeals of tax abatement cases are made to the Supreme Court of the State of New Hampshire. The Supreme Court will review these decisions and will generally reverse only if there has been a misapplication of law or a mistaken interpretation of fact. An appeal must generally be filed within thirty days of a decision.

Section 9.6 – Taxpayer Responsibilities

The process of [valuation](#) for taxation may potentially be one of the most emotional interactions between government and the people. The assessors have a statutory duty to value all [property](#) at [market value](#) and taxpayers have a duty to pay taxes to support the municipality. There are numerous requirements of statute and rule for the municipality to adequately meet the need for accurate values. But there are also legal requirements of taxpayers.

PA-28 Inventory of Taxable Property

Some municipalities require the filing of a PA-28, Inventory of Taxable Property form, to itemize property subject to the property tax. The election not to utilize this form is decided annually by vote of the board of selectmen, city council or board of alderman. If the inventory form is used, it is distributed to every property owner within the municipality on or before March 25 and must be returned by the property owner on or before April 15, or not later than June 1 if prevented from meeting the earlier date due to accident, mistake or misfortune. A penalty of up to \$50 may apply for failure to file.

For all abatements and appeals of abatements by taxpayers, there are statutory deadlines. These deadlines are firm, and cannot be extended by assessors, the BTLA, or the courts.

In most revaluations, an inspection of the property to be assessed is desired. These inspections help the assessors identify the particular aspects of a property that have value.

Taxpayers have a duty to assure themselves that the information used for taxation of their properties is accurate. However, once the filing deadline for abatement has passed, the taxpayer has lost the right to request abatement for that year.