



TOWN OF DEERING
Deering Board of Selectmen
762 Deering Center Road
Deering, NH 03244

PROPERTY TAX CORRECTION AND ABATEMENT PROCESS

Mistakes:

The selectmen have until the end of the tax year, March 31, to correct mistakes (i.e., the property was taxed to the wrong person, or someone has completely “escaped taxation: for that year).

When to file for abatement:

After the "notice of tax" which in Deering is the fall tax bill.

Deadline for filing:

The taxpayer must file an abatement application with the Selectmen's Office no later than March 1 following the notice of tax received in the fall tax bill.

Application for abatement:

The taxpayer must request the abatement, in writing to the Selectmen, by March 1 following the notice of the tax; this means the date of mailing the second, or final bill.

Current tax year applications will be available at the Selectmen's Office beginning October 1.

The applicant should follow the directions and fill out the application completely. Particular attention should be paid to the reason for the request and the supporting documentation. (i.e.; comparable sales/data errors etc.).

Application review:

Following receipt of an abatement application, the Assessor will conduct a review of the property's assessment and the application submitted by the property owner. The Assessor may request additional information or an inspection of the property. The Assessor will make a recommendation to the Board of Selectmen based on the information outlined in the abatement application and the review conducted in response to the application. A copy of the Assessor's recommendation will be forwarded to the abatement applicant several days prior to the scheduled hearing with the Board of Selectmen, if the applicant requests one.

Board of Selectmen:

The role of the Selectmen is to consider all abatement applications filed by taxpayers in order to determine whether or not an abatement is warranted and, if so, the amount of

the abatement. The Board of Selectmen schedules and conducts hearings on abatement requests as necessary, receives all information and testimony from the abatement applicant and the Assessor, and then grants or denies abatement requests, as they deem appropriate based on the information provided. All information pertaining to each appeal is forwarded to the members of the Board of Selectmen. This information includes the abatement application and any supplemental information provided by the applicant as well as a recommendation from the Assessor.

Hearings:

Informal hearings before the Board of Selectmen are conducted as the volume of abatement applications requires. The applicant is notified of the hearing date and time. Every effort is made to ensure that the meeting can be scheduled so as to accommodate the availability of the taxpayer to participate in the hearing. The hearing is intended to be a two-way dialogue between the applicant and the Board. Testimony is taken from the taxpayer, and the Board welcomes the provision of additional supporting information by the taxpayer. The Board also takes into consideration the recommendation of the Assessor.

Decision:

Following the conclusion of testimony received from the applicant and the Assessor, the Board discusses the merits of each request either at the conclusion of all of the hearings scheduled that day or at a later date. After that discussion, the Board votes either to grant or deny the abatement. The Board may also defer a decision and request additional information from the Assessor or taxpayer. The Selectmen have until July 1 to grant or deny an abatement request. A notice of the Board's decision is mailed to the taxpayer.

Appeals:

If the taxpayer disagrees with the decision and recommendation of the Board of Selectmen, they may file an appeal either with the Board of Tax and Land Appeals or to the Superior Court, but not with both. Appeals may be filed no earlier than July 1 following the notice of tax, if the municipality has not responded to a request for abatement, and no later than September 1 following the notice of tax. Otherwise, the right to appeal is lost. This is true even if the Selectmen have not answered the written abatement request. There is a fee to file beyond the local level: Board of Tax and Land Appeals - \$65, and Superior Court - \$125.

Abatement of taxes due to inability to pay:

Under the provisions of RSA 76.16 - "Selectmen or Assessors, for good cause shown, may abate any tax assessed by them or by their predecessors. Any person aggrieved by the assessment of a tax and who has complied with the requirements of RSA 74, may, within 60 days after notice of tax, and not afterwards, apply in writing to the selectmen for an abatement of the tax." Applications of this purpose are available at the Town Hall, Selectmen's Office. Confidentiality as to the applicants and the circumstances supporting their request for abatement is considered primary to all Town Officials involved in these applications.