

TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO THE TOWN OF SEABROOK

Tax Year Appealed 2024

INSTRUCTIONS

1. Complete the application by typing or legibly printing. **This application does not stay the collection of taxes; taxes should be paid as assessed. If an abatement is granted, a refund with interest will be made.**
2. File this application with the Town of Seabrook by the deadline (see below). Date of filing is the date this form is either hand delivered to the Town of Seabrook, postmarked by the post office, or receipted by an overnight delivery service.

Deadlines: "Notice of tax" means the date the Board of Tax and Land Appeals determines the last tax bill was sent by the Town of Seabrook. (The Town of Seabrook bills twice annually, you must apply after the bill that establishes your final tax liability and not before).

Step One: Taxpayer must file the abatement application with the Town of Seabrook by March 1, 2025 following notice of tax (defined above).

Step Two: The Town of Seabrook has until July 1, 2025 following notice of tax to grant or deny the abatement application.

Step Three: Taxpayer must file appeal with the board of tax and land appeals (RSA 76:16-a) or the superior court (RSA 76:17) but not with both:

- 1) no earlier than: a) receiving the Town of Seabrook's decision on the abatement application; or b) July 1, 2025 following final tax bill if the Town of Seabrook has not responded; and
- 2) no later than September 1, 2025 following notice of tax.

3. SECTION E. Municipalities may abate taxes "for good cause shown" RSA 76:16. Good cause is generally established by showing an error in the assessment calculation or a disproportionate assessment. Good cause, however, includes other grounds.

4. SECTION F. If request is based on disproportionate assessment, the taxpayer has the burden to show the assessment was disproportionate. To carry this burden, the taxpayer generally must show what the property was worth on April 1st of the year appealed. This value and the assessment would then be compared to other assessments in the Town of Seabrook. Therefore, comparable properties are an essential part of most abatement applications.

5. Make a copy of this form for your file.

RSA 76:16 ABATEMENT APPLICATION TO THE TOWN OF SEABROOK

SECTION A. Person(s) Applying (Owner/Taxpayer)

Name: _____
Mailing Address: _____
Telephone Number:(Work)_____ (Home)_____

*If an abatement is granted and taxes have been paid, interest on the abatement must be paid in accordance with RSA 76:17-a. Any interest paid to the taxpayer must be reported by the Town of Seabrook to the Internal Revenue Service; when applicable, funds payable shall be withheld until the Town of Seabrook obtains either the taxpayer's social security number or federal ID number.

SECTION B. Representative if other than Person(s) Applying (must also complete Section A)

Name: _____
Mailing Address: _____
Telephone Number:(Work)_____ (Home)_____

SECTION C. Property(s) for which Abatement is Sought

List the parcel identification number and the actual street address and town of each property for which abatement is sought and include a brief description and the assessment.

| <u>Town Parcel ID#</u> | <u>Street Address/Town</u> | <u>Assessment</u> |
|------------------------|----------------------------|-------------------|
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THE TOWN OF SEABROOK DOES NOT REQUIRE AN INVENTORY BLANK.

SECTION D. Other Property

List other property in the Town of Seabrook owned by person(s) applying, even if abatements for the other properties have not been sought. The taxpayer's entire real property estate must be considered in determining whether the appealed property is disproportionately assessed.

| <u>Town Parcel ID#</u> | <u>Street Address/Town</u> | <u>Assessment</u> |
|------------------------|----------------------------|-------------------|
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SECTION E. Reasons for Abatement Application

An abatement may be granted for "good cause shown." Generally, this means a disproportionate assessment or an assessment based on an error. It can also include other reasons. This form is based on a disproportionate or erroneous assessment. If your request is based on other reasons, please state them with specificity. If the application is based on a disproportionate assessment, the taxpayer has the burden to prove disproportionality. Therefore, state with specificity all of the reasons supporting your application. Statements such as "taxes too high," "disproportionately assessed" or "assessment exceeds market value" are insufficient.

Generally, specificity requires the taxpayer to present material on the following (all may not apply):

- 1) **physical data** -- incorrect description or measurement of property;
- 2) **market data** -- the property's value on the **April 1, 2024**, assessment date, supported by comparable sales, income analysis or a professional opinion of value; and/or
- 3) **assessment data** -- the property's assessment exceeds the general level of assessment shown by comparing the property's assessment with assessments on other properties in the Town of Seabrook.

Attach additional sheets if needed. Note: If you have an appraisal or other documentation, please submit it with this application.

On April 1, 2024, the fair market value of the property(s) was \$ _____

SECTION F(1). Sales and/or Assessment Comparisons

List the properties you are relying upon to show over-assessment of your property. (Attach additional sheets if necessary).

| <u>Town Parcel ID#</u> | <u>Street Address</u> | <u>Sale Price</u> | <u>Date of Sale</u> | <u>Assessment</u> |
|------------------------|-----------------------|-------------------|---------------------|-------------------|
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SECTION F(2). Actual and Comparable Rental Information

The following section is for **income producing** properties only. List the actual rent of the property for which the abatement is sought and, if applicable, rents of comparable properties. (Attach additional sheets if necessary). Please attach a rent roll and an income and expense statement for the 2022 and 2023 tax year.

| <u>Tenant Name</u> | <u>Location</u> | <u>Size of Rental (sf, # bedrooms, etc.)</u> | <u>Monthly Rent</u> | <u>Expenses paid by Tenant</u> |
|--------------------|-----------------|--|---------------------|--------------------------------|
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SECTION F(3). Sales Information of the Property Appealed

If the property appealed has sold in the last three years please provide the following information and attach a copy of the Purchase and Sales Agreement.

| <u>Grantor</u> | <u>Grantee</u> | <u>Date of Sale</u> | <u>Sale Price</u> | <u>Arms Length (Y/N)</u> | <u>Comments</u> |
|----------------|----------------|---------------------|-------------------|--------------------------|-----------------|
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SECTION G. Certification by Person(s) Applying

Pursuant to BTLA TAX 203.02(d), the applicant **MUST** sign the application. By signing below, the person(s) applying certifies and swears under the penalties of RSA ch. 641 the application has a good-faith basis and the facts stated are true to the best of my/our knowledge.

Date: _____

_____ (Signature)

_____ (Signature)

SECTION H. Certification and Appearance by Representative (If Other Than Person(s) Applying)

By signing below, the representative of the person(s) applying certifies and swears under penalties of RSA ch. 641:

- 1) All (certifications) in Section G are true;
- 2) The person(s) applying has authorized this representation and has signed this application; and
- 3) A copy of this form was sent to the person(s) applying.

Date: _____

_____ (Representative's Signature)