

TAXPAYER'S RSA 79-A:10
LAND USE CHANGE TAX APPEAL
TO THE BOARD OF TAX AND LAND APPEALS

INSTRUCTIONS

1. Complete the appeal document by typing or legibly printing.
2. File this appeal document with the board of tax and land appeals within the RSA 76:16-a deadlines (see below), and after applying for an abatement in writing with the Municipality.

DEFINITIONS: "Notice of land use change tax" (LUCT) means the date the Municipality sends the owner the LUCT bill.

"File" (Date of Filing) is the date this form is either hand delivered to the board, postmarked by the post office, or received by an overnight delivery service.

DEADLINES:

Step One: Taxpayer must file the abatement application with the Municipality within 2 months after the notice of LUCT:

Step Two: Municipality has until six months after the notice of LUCT to grant or deny the application. Taxpayer cannot proceed to "Step Three" until **EITHER:**

- 1) the Municipality issues their decision on the abatement application; **OR,**
- 2) six months have passed since the notice of LUCT was issued and the Municipality has not responded.

Step Three: Taxpayer must file an appeal to the board of tax and land appeals (RSA 76:16-a) or the superior court (RSA 76:17) but not to both no later than eight months from the notice of LUCT.

3. **SECTIONS A & B.** Until otherwise informed in writing by the appealing party, all orders, notices and communications shall be made to: a) the party's listed address and phone number; or b) the representative's address and phone number.
4. **SECTION G.** The Taxpayer has the burden of proof to show the LUCT was improperly assessed or was excessive. State with specificity all of the reasons you intend to rely on in presenting your appeal.
5. Make a copy of the appeal document for your file.

FILING INSTRUCTIONS

File the completed appeal document, along with a nonrefundable \$65.00 check (payable to "Treasurer, State of New Hampshire") to:

Board of Tax and Land Appeals
Governor Hugh J. Gallen State Office Park
107 Pleasant Street, Johnson Hall
Concord, NH 03301

RSA 79-A:10 LAND USE CHANGE TAX APPEAL TO BOARD OF TAX AND LAND APPEALS

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

Name: _____

Mailing Address: _____

Telephone Number: (Work) _____ (Home) _____

SECTION B. Representative if other than Owner(s)/Taxpayer(s) (Must Also Complete Section A)

Name: _____

Mailing Address: _____

Telephone Number: (Work) _____ (Home) _____

SECTION C. Property Appealed

Name of Municipality: _____

List the tax map and lot number and the actual street address of each property appealed and include a brief description and the assessment. (Attach additional sheets if needed.)

<u>Tax Map & Lot</u>	<u>Address</u>	<u>Description</u>	<u>Assessment</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

SECTION D. LUCT Information

Change Date: _____ LUCT Amount: _____ Full value Assessment: _____

Event causing imposition of LUCT: _____

SECTION E. Comparable Properties

List the properties you are relying upon to show overassessment of the LUCT.

<u>Tax Map & Lot</u>	<u>Address</u>	<u>Description</u>	<u>Assessment</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

SECTION F. LUCT Bill:

Attach a copy of the Municipality's LUCT bill, your written appeal to the Municipality, and any written response from the Municipality.

SECTION G. Reasons for Appeal

The Taxpayer has the burden to prove the LUCT was improperly assessed or was excessive. Therefore, state with specificity the reasons supporting your appeal. Specificity will depend on the appeals' basis and could include statements such as: (1) the Municipality erred in removing the land from current use and thereby imposing any LUCT; (2) the LUCT was excessive compared to the property's value on the change use date; and (3) the Municipality used an incorrect change use date, resulting in an excessive LUCT. (Attach additional sheets if needed.)

SECTION H. Certification by Appealing Party(ies)

By signing below, the appealing party(ies) certifies and swears under the penalties of RSA ch. 641 (check to ensure compliance):

- _____ An abatement application was timely filed with the Municipality and the application included the appealed property(s);
- _____ An inventory form was timely filed (if required by the Municipality);
- _____ The Municipality has responded to my abatement application, or six months have passed since the notice of LUCT; and
- _____ The appeal has a good faith basis, and the facts stated are true to the best of my/our knowledge.

Date: _____	_____
	(Signature)
_____	_____
Print	Name & Title
Date: _____	_____
	(Signature)
_____	_____
Print	Name & Title

SECTION I. Certification and Appearance by Representative (If Other Than Owner(s)/Taxpayer(s))

By signing below, the appealing party's(ies') representative certifies and swears under penalties of RSA ch. 641:

1. All (certifications) in Section H are true;
2. The appealing party has authorized this representation; and
3. A copy of this form was sent to the client.

Date: _____	_____
	(Signature)
_____	_____
Print	Name & Title