

Abatements

ABATEMENT REQUIREMENTS

An abatement application for any tax year must be filed with the Town Administrator no later than March 01. If the abatement application is based on disproportionate assessment or over-assessed, the taxpayer has the burden to show how the assessment was disproportionate. To carry this burden, the taxpayer must show:

- What the property was worth (market value) on the assessment date;
- The property's equalized assessment exceeded the property's market value.

Taxes should be paid as assessed. If an abatement is granted, a refund with interest will be made. The municipality has until July 01 to grant or deny the abatement application.

[The applicant may file an appeal either at the Board of Land and Tax Appeals](#) BTLA (RSA 76:16-a) or in the Rockingham County Superior Court (RSA 76:17), but not both.

An appeal must be filed no earlier than:

- After receiving the municipality's decision on the abatement application;
- July 01 following the notice of tax if the municipality has not responded to the abatement application; and
- No later than September 1, 2017 following the notice of tax.