TAXPAYER'S RSA 76:21 PRORATION APPLICATION TO MUNICIPALITY
Prorated Assessment for Damaged Buildings - RSA 76:21

TAX YEAR _____

INSTRUCTIONS

1. Complete the application by typing or printing legibly in ink. **This application does not stay the collection of taxes; taxes should be paid as assessed. If a prorated assessment is granted, a refund with interest will be made.**

2. File this application with the municipality by the deadline (see below). Date of filing is the date this form is either hand delivered to the municipality, postmarked by the post office, or receipted by an overnight delivery service.

DEADLINE: The application must be filed with the assessing officials, in writing, within 60 days of the event described in RSA 76:21, paragraph I or by March 1, whichever is later.

APPEALS: Taxpayer may file an appeal at either the BTLA (RSA 76:16-a) or in the superior court (RSA 76:17), but not both.

FORM COMPLETING GUIDELINES:

1. Section C: Describe the property(ies) on which the prorated assessment is being requested.

2. Section D: The applicant(s) must sign the application even if a representative (e.g. Tax Representative, Attorney, or other Advocate) completes Section E.

3. Make a copy of this document for your own records.

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TAX YEAR _____

SECTION A. Party(ies) Applying (Owner(s)/Taxpayer(s))

Name(s): _____

Mailing Address: _____

Telephone Numbers: (Home) _____ (Work) _____ (Cell) _____

SECTION B. Party's(ies') Representative if other than Person(s) Applying (Also Complete SectionA)

Name(s): _____

Mailing Address: _____

Telephone Numbers: (Home) _____ (Work) _____ (Cell) _____

SECTION C. Property(ies) for which a Prorated Assessment is Sought

RSA 76:21 provides that a prorated assessment shall be granted for taxable building(s) damaged by unintended fire or natural disaster and therefore unable to be used for its intended use. For the purpose of RSA 76:21, paragraph I, an "unintended fire" means a fire which does not arise out of an act committed by or at the direction of the property owner with the intent to cause a loss.

1) A person aggrieved by a property tax for a damaged building as provided in RSA 76:21, paragraph I, shall file an application with the assessing officials, in writing, within 60 days of the event or by March 1, whichever is later.

2) The proration of the building assessment shall be based on the number of days the building was available for its intended use divided by the number of days in the tax year, multiplied by the building assessment.

Complete the following information for the property which a prorated assessment is being sought.

Tax Map/Lot: _____ Street Address/Town: _____

Tax Year Date: 04/01 Date of Event: _____ Total # of Days of Intended Use: _____ Assessment: $ _____

Nature of Event: _____ Extent of Damage *(Describe)*: _____

_____

_____

SECTION D. Certification by Party(ies) Applying

By signing below, the Party(ies) applying certify (certifies) and swear(s) under penalties of RSA ch. 641, the applicant has good faith basis the event complies with the requirements of RSA 76:21, I, and the facts stated are true to the best of my/our knowledge.

Date: _____

_____
Signature

_____
Signature

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SECTION E. Certification and Appearance by Representative (If Other Than Party(ies) Applying

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

1. All certifications in Section D are true;
2. The Party(ies) applying has (have) authorized this representation and has (have) signed this application; and
3. A copy of this form was sent to the Party(ies) applying.

Date: _____ _____
Signature

SECTION F. Disposition of Application* (For Use by Selectmen/Assessor)

Request: GRANTED ☐ Revised Assessment: $ _____ Date: _____

Request: DENIED ☐

Remarks

_____

_____

_____

_____

_____

_____

_____
Signature of Selectmen / Assessor Date

_____
Signature of Selectmen / Assessor Date

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Signature of Selectmen / Assessor Date

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Signature of Selectmen / Assessor Date

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Signature of Selectmen / Assessor Date