

Hollis Home Assessment Information Meeting
10 Aug 2023
Hollis Brookline Middle School

Legislative Statutes that Govern Home Assessment Requirement:

1. NH Constitution, Part 2, Article 6:

Valuation and Taxation. The public charges of government, or any part thereof, may be raised by taxation upon polls, estates, and other classes of property, including franchises and property when passing by will or inheritance; and there shall be a valuation of the estates within the state taken anew once in every five years, at least, and as much oftener as the general court shall order. June 2, 1784, Amended 1903 to permit taxes on other classes of property including franchises and property passing by inheritances.

2. NH RSA 75:1

*How Appraised – The selectmen shall appraise open space land pursuant to RSA 79-A:5, open space land with conservation restrictions pursuant to RSA 79-B:3, land with discretionary easements pursuant to RSA 79-C:7, residences on commercial or industrial zoned land pursuant to RSA 75:11, earth and excavations pursuant to RSA 72-B, land classified as land under qualifying farm structures pursuant to RSA 79-F, buildings and land appraised under RSA 79-G as qualifying historic buildings, qualifying chartered public school property appraised under RSA 79-H, residential rental property subject to a housing covenant under the low-income housing tax credit program pursuant to RSA 75:1-a, renewable generation facility property subject to a voluntary payment in lieu of taxes agreement under RSA 72:74 as determined under said agreement, combined heat and power agricultural facility property subject to a voluntary payment in lieu of taxes agreement under RSA 72:74-a as determined under said agreement, telecommunications poles and conduits pursuant to RSA 72:8-c, electric, gas, and water utility company distribution assets pursuant to RSA 72:8-d, and all other taxable property at its market value. **Market value means the property's full and true value as the same would be appraised in payment of a just debt due from a solvent debtor.** The selectmen shall receive and consider all evidence that may be submitted to them relative to the value of property, the value of which cannot be determined by personal examination. Source. RS 42:1. CS 44:1. GS 52:1. 1872, 31:1. GL 56:1. PS 58:1. PL 63:1. RL 76:1. RSA 75:1. 1975, 197:1. 1977, 538:1. 2001, 158:51. 2008, 390:3, 4, eff. July 17, 2008. 2013, 203:3, eff. July 9, 2013. 2014, 277:3, eff. July 28, 2014. 2015, 266:3, eff. July 20, 2015. 2016, 208:4, eff. Sept. 1, 2016. 2019, 117:3, eff. Aug. 20, 2019; 266:5, eff. Aug. 20, 2019 at 12:01 a.m.*

3. NH RSA 75:8

Five-Year Valuation – The assessors and/or selectmen shall reappraise all real estate within the municipality so that the assessments are at full and true value at least as often as every fifth year, beginning with the later of either of the following:

I. The first year a municipality's assessments were reviewed by the commissioner of the department of revenue administration pursuant to RSA 21-J:3, XXVI and the municipality's assessments were determined to be in accordance with RSA 75:1; or

II. The municipality conducted a full revaluation monitored by the department of revenue administration pursuant to RSA 21-J:11, II, provided that the full revaluation was effective on or after April 1, 1999. Source. 2001, 158:54. 2003, 307:11. 2005, 119:1, eff. June 15, 2005.

4. Interesting Fact, NH RSA 75:6

Deductions in Case of Insane Persons – The selectmen shall make such deductions from the appraised value of the property of insane persons as they shall think just and reasonable, whenever it shall appear that the income of their estates is not sufficient to support them. Source. RS 42:4. CS 44:5. GS 52:5. GL 56:5. PS 58:5. PL 63:5. RL 76:6.

Source: <https://www.gencourt.state.nh.us/rsa/html/NHTOC/NHTOC-V-75.htm>

5. NH Dept. of Revenue, Standards for Monitoring of Local Assessment Practices by the Department of Revenue Administration Adopted by the Assessing Standards Board
April 14, 2023 (i.e., Rulemaking)

- I. *These standards address the five assessment areas that the Commissioner may consider, which are specifically identified in RSA 21-J:11-a and RSA 21-J:14-b, in regard to whether the:*
 - A. *Level of assessments and uniformity of assessments are within acceptable ranges as established by the ASB by considering, where appropriate, an assessment-to-sales ratio study conducted by the DRA for the municipality.*

1. Level of Assessments. The DRA shall determine if the median ratio falls between 0.90 and 1.10, inclusive, with a 90% confidence interval in the year of the review.

Source: <https://www.revenue.nh.gov/mun-prop/property/documents/2023-2027-ar-standards.pdf>

NOTE: According to a representative at the NH Dept. of Revenue, this assessment range of 90-110% of market value allows for flexibility during times of varied housing markets. Homes assessed above 100% more often occur in downturn markets, and not in robust, upturned housing markets.

What Determines How Much Property Tax a Homeowner will Pay

How Home Assessment Relates to Property Taxes:

Home assessments are an integral part of property taxation, but they do not directly drive up the amount of property taxes paid. Home assessments serve as the yardstick to measure how much each property owner will pay in relation to other property owners in town. The assessment is a part of an overall equation:

(Property Assessment) x (Mill Rate) divided by 1000 = Property Tax Amount \$

What is a Mill Rate?

The mill rate is the amount of tax payable per dollar of the assessed value of a property. The mill rate is based on "mills." It is a figure that represents the amount per \$1,000 of the assessed value of the property, which is used to calculate the amount of property tax. The Mill Rate changes as the home assessment values change. Once the budget is approved and the home assessments are complete, the Mill Rate is calculated.

What Primarily Determines How Much you Pay in Property Taxes?

Property tax amount is directly correlated to a approved county, town, and school budget. In Hollis, these budgets get voted on during a series of in-person meetings in March. The county budget is voted on by each district's State Representatives during budget meetings. Towns can only collect the amount included in the approved budgets.

Each homeowner's share of the overall budget/tax burden is divided up according to the home assessment value. This is further explained in the NH Assessing Reference Manual:

<https://www.revenue.nh.gov/mun-prop/property/documents/asb-manual.pdf>

The following is the Tax Rate Breakdown for 2022:

Tax Rate Breakdown Hollis

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$7,534,214	\$1,450,060,561	\$5.19
County	\$1,709,267	\$1,450,060,561	\$1.18
Local Education	\$21,515,123	\$1,450,060,561	\$14.84
State Education	\$1,948,568	\$1,434,844,261	\$1.36
Total	\$32,707,172		\$22.57

Source: NH Dept. of Revenue Administration

<https://www.hollisnh.org/sites/g/files/vyhlf3271/f/uploads/taxratesummary2022.pdf>

NOTE: If town residents want lower taxes, then they need to attend town and school voting meetings and evaluate the proposed spending initiatives. In the past, Hollis voters chose not to participate in SB2 ballot voting, which means residents need to vote in person during the entire meeting.

How to Use Vision Government Solutions database to Research “Comps”

The Visions Government Solutions database contains detailed assessment information for each address in Hollis. This can be helpful when you are researching the breakdown of your home’s assessed value, and researching comparable properties to determine if your home is being assessed uniformly. When researching comparable properties, it is best to view properties with similar architecture type (Cape, Colonial, Ranch, etc.), square footage, square footage above ground, plot size, etc. There are many factors that affect assessment value, so pay close attention to the details. You can access the Visions Government Solutions database on the Hollis NH Town website, Assessing Department. You can also view overall valuations by street on the website, which may be helpful to review before you do research in the Visions database.

<https://www.hollisnh.org/assessing>

<https://www.hollisnh.org/sites/g/files/vyhlf3271/f/uploads/2023valuationbookbystreet.pdf>

The Assessment Appeals Process

The first step in an appeals process is to make an appointment with the Assessment Contractor after receiving an assessment letter to discuss the home assessment. The most important thing a homeowner will do will be to closely review assessment for accuracy, and to research comparable house assessments as applicable. The homeowner is encouraged to bring any data to that meeting. The burden of proof of non-uniform assessment is on the homeowner, and having data is key.

The following appeals information is located on the Hollis, NH Assessment Department website:

In accordance with RSA 76:16, any property owner who feels that their assessment is not correct may file for abatement of their property assessment. In accordance with this law, property owners may file for abatement once the final notice of tax has been received by the property owner, until March 1st. The “Final Notice of Tax” refers to the date the New Hampshire Board of Tax and Land Appeals (BTLA) determines to be the date the last tax bill was sent by the Town of Hollis. Since the Town of Hollis bills twice yearly, you must appeal after the second issue bill and not before. The second issue tax bill establishes the final tax liability for the year, and is usually sent to property owners by the end of October.

Once the final notice tax, or the second half tax bill, has been mailed to property owners, abatement applications are available in the Assessing Office at Town Hall, or at the Town of Hollis website. The Assessing Office cannot accept any Abatement applications until the final notice of tax has been received by the property owner. By filing the abatement application, you are providing notice to the Town that you feel your assessment is inaccurate, and the reasons why you feel the assessment should be adjusted.

In accordance with RSA 76:16, "Municipalities may abate taxes for "good cause shown", per RSA 76:16. Good cause is generally established by showing an error in the physical data, assessment calculation, or a disproportionate assessment, as well as other grounds. If your request is based on disproportionate assessment, the property owner has the burden to show the assessment was disproportionate. To carry this burden, the property owner generally must show what the property is worth on April 1st of the year appealed. The property's market value would then be compared to the assessment by using the municipalities' assessment ratio. Therefore, comparable sales or other market information is an essential part of most abatement applications." In other words, you, the property owner, must prove to the Town that your assessment is incorrect, what your property value should have been as of April 1st for the year you are applying, and you must provide some sort of documentation to show how that calculation was arrived at. There are no "required" documents that must be used; any document(s) that you can provide to prove an inaccurate assessment can be submitted.

Please be aware that when filing for abatement that:

- 1.) A property inspection will be performed on all properties which the owners have filed for abatement, this includes the exterior and interior of all structures. Refusal to permit such inspection can result in your abatement application being denied, regardless of the property owner's reason for filing an abatement application.
- 2.) Filing for abatement does not mean your assessed valuation will change. Some corrections or changes to property assessments can result in a higher assessed valuation. Filing for abatement does not mean that the Town will find in your favor.
- 3.) Filing for abatement does not stay payment of collection of taxes. Property taxes are still due by the date stated on the bill, and you will be charged interest on any unpaid amount not paid by the due date. If your application is approved, you will be refunded the amount, with 6% interest.
- 4.) Assessing Office staff cannot advise nor assist property owners in filling out the application, but can provide you with copies of property record cards, maps, sales data or other public documents that you may need to document your case.

Deadlines

The property owner must file the abatement application with the Assessor's Office **no later than March 1st**. Date of filing is the date the application is hand-delivered to the Assessor's Office, the date postmarked by the Post Office, or receipted by an overnight delivery service. Any abatement applications dropped off at Town Hall after the close of business (3:00 pm) on March 1st will be considered untimely filed. If

March 1st falls on a weekend, the deadline will be the next business day, in accordance with State Law.

The Town of Hollis has until July 1st to notify the property owner of the decision to approve or deny the abatement application. This is referred to as the “decision notice,” and a notice is sent to all property owners who file for abatement, regardless of the outcome.

If the Property Owner does not agree with the decision of the Town, the property owner may file an appeal with the BTLA or the Superior Court, but not both:

No earlier than:

(a) receiving a decision notice from the Town of Hollis concerning the abatement application; or

(b) after July 1st if there has been no response from the Town of Hollis; and

No later than September 1st following notice of tax.

All property owners who file for abatement receive more specific information regarding appeals with their decision notice.

NOTE: After a homeowner files an appeal with BTLA and pays the \$65 fee, the BTLA is going to require that the homeowner and the assessment contractor have a remediation session to see if the issue can be resolved before a BTLA hearing is scheduled. This seems redundant because at this point the homeowner has already met with an assessment contractor and appealed to the municipality, but this is the process.

Municipal-Wide Appeals Process

If the residents in a town have reason to perceive that their town’s assessment was not reflective of overall market value, there is a mechanism in NH RSA 71-B:16 to request a municipal-wide re-assessment.

According to the BTLA website:

Under RSA 71-B:16, the BTLA may order a reassessment of taxes previously assessed under the following five situations:

1. When a specific complaint is filed by one party against the property of another;
2. When it comes to the BTLA's attention from any source that a particular parcel has been improperly, unequally or illegally assessed;
3. When the BTLA determines, on its own, that any or all of the property in a municipality must be reassessed;
4. **When a petition is filed by at least 50 property taxpayers or 1/3 of the property taxpayers in the municipality, requesting the BTLA to order a municipal-wide reassessment;** and
5. When the commissioner of revenue administration files a petition pursuant to RSA 21-J:3, XXV.

Taxpayers in a municipality may petition for municipal-wide reassessment with the BTLA. Upon receipt, the petition is sent to the municipality to certify the taxpayer signature requirements under RSA 71-B:16, IV. Signers of the petition may include signatures of both a husband and wife (if joint tenants), business owners who own real estate in the municipality and tenants leasing property in the municipality who are responsible to the pay the real estate

taxes. If any owner owns more than one property in the municipality, that signature only counts once toward the required signatures.

After the signatures are certified, BTLA then conducts a preliminary investigation. This investigation includes reviewing the Department of Revenue Administration's equalization ratio study and conducting its own assessment-to-sale ratio study or any other appropriate investigation or study relative to the petition's claims.

Please note a reassessment petition hearing is neither an opportunity to discuss the appeal of an individual's assessment nor a forum for hearing public opinion on the overall property tax system. After the record is closed, the BTLA will determine if any action is warranted based on the criteria contained in RSA 71-B:16-a and issue an order.

NOTE: Municipal-wide re-assessments have happened on occasion. A re-assessment was ordered in Hanover, NH in 2018. It was also discussed in Nashua, NH in 2018/2019 and in Peterborough, NH in Feb 2022.

<https://www.vnews.com/Hanover-residents-appeal-town-property-tax-assessment-to-state-board-27907681>

<https://fairtaxhanover.home.blog>

<https://www.allobarstrategies.com/post/2019/08/12/nashua-homeowner-continues-to-fight-for-fair-assessments>

<https://www.ledgertranscript.com/Peterborough-Reassessment-Sparks-Calls-of-Unfairness-a-Public-Hearing-44863311>

Legislative Statutes that Govern Assessment Appeals/Abatement

NH RSA 76:16 By Selectmen or Assessors

- I. (a) Selectmen or assessors, for good cause shown, may abate any tax, including prior years' taxes, assessed by them or by their predecessors, including any portion of interest accrued on such tax; or*
- (b) Any person aggrieved by the assessment of a tax by the selectmen or assessors and who has complied with the requirements of RSA 74, may, by March 1, following the date of notice of tax under RSA 76:1-a, and not afterwards, apply in writing on the form set out in paragraph III to the selectmen or assessors for an abatement of the tax. The municipality may charge the taxpayer a fee to cover the costs of the form required by paragraph III.*
- II. Upon receipt of an application under paragraph I(b), the selectmen or assessors shall review the application and shall grant, for good cause shown, or deny the application in writing by July 1 after notice of tax date under RSA 76:1-a. The failure to respond shall constitute denial. All such written decisions shall be sent by first class mail to the taxpayer and shall include a notice of the appeal procedure under RSA 76:16-a and RSA 76:17 and of the deadline for such an appeal. The board of tax and land appeals shall prepare a form for this purpose. Municipalities may, at their option, require the taxpayer to furnish a self-addressed envelope with sufficient postage for the mailing of this written decision.*
- III. The abatement application form shall be prescribed by the board of tax and land appeals. The form shall include the following and such other information deemed necessary by the board:*
- (a) Instructions on completing and filing the form, including an explanation of the grounds for requesting tax abatements, including abatements for poverty and inability to pay pursuant to RSA 76.*
- (b) Sections for information concerning the person applying, the property for which the abatement is sought and other properties in the municipality owned by the person applying.*
- (c) A section concerning compliance with the RSA 74 inventory requirement.*
- (d) A section explaining the appeal procedure and stating the appeal deadline in the event the municipality denies the tax relief request in whole or part.*

(e) A section requiring the applicant to state with specificity the reasons supporting the abatement request with an explanation of what specificity means.

(f) A section for the applicant to list any comparable properties supporting an abatement request.

(g) A place for the applicant's signature with a certification by the person applying that the application has a good faith basis and the facts in the application are true.

(h) The statement: "If an abatement is granted and taxes have been paid, interest on the abatement shall be paid in accordance with RSA 76:17-a. Any interest paid to the applicant must be reported by the municipality to the United States Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall treat the social security or federal tax identification information as confidential and exempt from a public information request under RSA 91-A."

IV. Failure to use the form prescribed in paragraph III shall not affect the right to seek tax relief.

Source. RS 44:1. CS 47:1. GS 53:10. GL 57:11. PS 59:10. PL 64:13. 1939, 46:1. RL 77:13. RSA 76:16. 1967, 180:1. 1990, 49:1. 1991, 386:3, 5. 1992, 175:1. 1993, 86:1. 1994, 91:1, 2; 393:3. 1995, 265:16. 1997, 189:1. 2002, 217:1. 2004, 203:12, eff. June 11, 2004. 2014, 175:1, eff. Sept. 9, 2014.

NH RSA 76:16-d Extensions of Application; Reply and Appeal Deadlines

I. [Repealed.]

II. In towns with dates of notice of tax, as defined in RSA 72:1-d and RSA 76:1-a, after December 31, the uniform deadlines in deferral and abatement applications, replies, and appeals statutes, including RSA 72:38-a and RSA 76:16, 16-a, and 17 shall be as follows:

(a) Taxpayer's initial application for deferral or abatement within 2 months of the date of notice of tax.

(b) Town's response to the application within 6 months of the date of notice of tax.

(c) Taxpayer's appeal within 8 months of the date of notice of tax. Source. 1995, 265:18. 1998, 344:3. 2002, 217:4. 2007, 182:6, eff. April 1, 2007.

NH RSA 76:16-a - By Board of Tax and Land Appeals

I. If the selectmen neglect or refuse to so abate, in accordance with RSA 76:16, I(b), any person aggrieved, having complied with the requirements of RSA 74, upon payment of a \$65 filing fee, may apply in writing to the board of tax and land appeals. The appeal shall be filed on or before September 1 after the date of notice of tax under RSA 76:1-a, and not afterwards. The board, after inquiry and investigation, shall hold a hearing if requested as provided in this section and shall make such order thereon as justice requires; and such order shall be enforceable as provided hereafter. If the appeal is filed before July 1 the person aggrieved shall state in the appeal to the board the date of the municipality's decision on the RSA 76:16, I(b) application.

II. Upon receipt of an application under the provisions of paragraph I, the board of tax and land appeals shall give notice in writing to the affected town or city of the receipt of the application by mailing such notice to the town or city clerk thereof by certified mail. Such town or city may request in writing a hearing on such application within 30 days after the mailing of such notice and not thereafter. If a hearing is requested by a town or city, the board of tax and land appeals shall, not less than 30 days prior to the date of hearing upon such application, give notice of the time and place of such hearing to the applicant and to the town or city in writing. Nothing contained in this paragraph shall be construed to limit the rights of taxpayers to a hearing before the board of tax and land appeals.

III. The applicant and the town or city shall be entitled to appear by counsel, may present evidence to the board of tax and land appeals and may subpoena witnesses. Either party may request that a stenographic record be kept of the hearing. Any investigative report filed by the staff of the board of tax and land appeals shall be made a part of such record.

IV. In such hearing, the board of tax and land appeals shall not be bound by the technical rules of evidence.

V. Either party aggrieved by the decision of the board of tax and land appeals may appeal pursuant to RSA 71-B:12. For the purposes of such appeal, the findings of fact by the board shall be final. Any such appeal shall be limited to questions of law.

VI. A copy of an order of abatement ordered by the board of tax and land appeals, attested as such by the chairman of the board, if no appeal is taken hereunder, may be filed in the superior court for the county or in the Merrimack county superior court at the option of the board; and, thereafter, such order may be enforced as any final judgment of the superior court.

VII. (a) The board may establish, by rules adopted under RSA 541-A, a small claims procedure to hear property

tax appeals under this section as an alternative to full hearings. The rules may modify the procedural, hearing, and decision requirements of RSA 71-B, RSA 541-A, and paragraphs I-VI of this section.

(b) After filing the appeal pursuant to RSA 76:16-a, the taxpayer shall have the option of electing the small claims procedure. If the taxpayer elects the small claims procedure, the appeal shall be heard as a small claim unless the municipality, within 30 days of the board's notice of the taxpayer's election, requests a full hearing.

(c) The quorum for small claims hearings, decisions, and rehearing orders shall be one board member.

(d) The board retains the authority to require small claims to be heard by full hearing. Source. 1955, 162:1. 1965, 29:1. 1969, 246:1. 1973, 121:1; 544:3. 1977, 563:39. 1982, 42:77. 1988, 1:7, 8. 1989, 408:9. 1991, 386:4, 6. 1992, 175:2; 285:2. 1994, 393:4, 5. 1995, 265:17. 2002, 217:2, eff. May 16, 2002. 2014, 175:2, eff. Sept. 9, 2014.

NH RSA 76:17 By Court

If the selectmen neglect or refuse so to abate in accordance with RSA 76:16, I(b), any person aggrieved, having complied with the requirements of RSA 74, may, in lieu of appealing pursuant to RSA 76:16-a, apply by petition to the superior court in the county, which shall make such order thereon as justice requires. The appeal shall be filed on or before September 1 following the date of notice of tax under RSA 76:1-a, and not afterwards. If the appeal is filed before July 1 following the date of notice of tax, the person aggrieved shall state in the appeal to the court the date of the municipality's decision on the RSA 76:16, I(b) application. Source. 1983, 345:1. 1991, 386:9. 1994, 393:6. 1995, 265:19. 2002, 217:3, eff. May 16, 2002. 2014, 175:3, eff. Sept. 9, 2014.

RSA 71-B:16 Order for Reassessment

The board may order a reassessment of taxes previously assessed or a new assessment to be used in the current year or in a subsequent tax year of any taxable property in the state:

I. When a specific written complaint is filed with it, by a property owner, within 90 days of the date on which the last tax bill on the original warrant is sent by the collector of taxes of the taxing district, that a particular parcel of real estate or item of personal property not owned by him has been fraudulently, improperly, unequally or illegally assessed. The board shall consider only one complaint from a property owner for each parcel of land until such time as a reassessment has been made. The complainant shall pay a fee of \$65 for each specific particular parcel or specific item of personal property complained of. The board shall send notice by certified mail to the taxpayer against whose property the complaint is made; or

II. When it comes to the attention of the board from any source, except as provided in paragraph I, that a particular parcel of real estate or item of personal property has not been assessed, or that it has been fraudulently, improperly, unequally, or illegally assessed; or

III. When in the judgment of the board, determined in accordance with RSA 71-B:16-a, any or all of the property in a taxing district should be reassessed or newly assessed; or

IV. When a complaint is filed with the board alleging that all of the taxable real estate or taxable property in a taxing district should be reassessed or newly assessed for any reason, provided that such complaint must be signed by at least 50 property taxpayers or 1/3 of the property taxpayers in the taxing district, whichever is less; or

V. When the commissioner of revenue administration files a petition with it pursuant to RSA 21-J:3, XXV. Source. 1973, 544:2. 1979, 130:1. 1983, 363:2. 1991, 306:2. 1992, 85:1. 1999, 17:12, eff. April 29, 1999.