

## ONCE YOU HAVE FILED YOUR ABATEMENT APPLICATION:

The Selectmen receive many abatement applications each year. Each one is reviewed by the Assessing Clerk to determine whether it is complete.

In most instances, an outside assessing firm is employed to provide a recommendation on each application. This can take three to four months. The assessing firm will likely contact you to arrange an inspection. Please accommodate the assessor to expedite the processing of your application.

Once the Assessing Clerk has a recommendation, he will call you to review it. If you are satisfied with the recommendation, the Assessing Clerk will ask the Board to sign off on the new value. If you are not satisfied with the appraiser's recommendation, the Assessing Clerk will invite you to meet with the Board of Selectmen. The Board meets every other Wednesday night. Special meetings can be arranged to accommodate your schedule.



When you meet with the Board, be prepared to state "your case" as clearly and effectively as possible. The Assessing Clerk will provide a memo to the Board outlining the assessing firm's recommendation, as well as any other pertinent information. He will also make copies of your tax card, your application, and your appraisal (if provided).

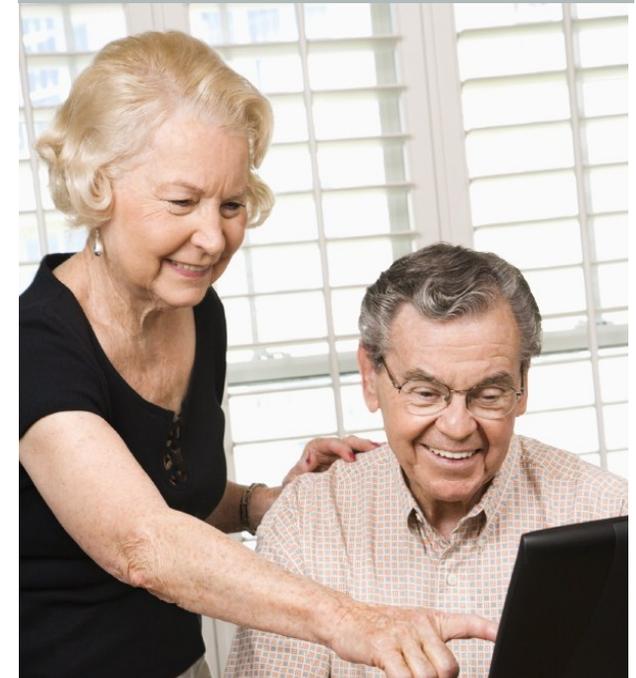
The Board of Selectmen (a three-member Board) will decide whether to grant or deny tax abatement by a majority vote. The Board will follow up with a letter to you notifying you of the Board's decision and your right to appeal.

If the Board denies your application, you may appeal to the Board of Tax & Land Appeals (BTLA) in Concord or the Cheshire Superior Court. In either case, you must file on or before September 1st of the year you are denied. If you choose to appeal to the BTLA, you may obtain the form at the Town Office or download a fill-in form from the BTLA's Web site.



FOR RINDGE  
RESIDENTS

FROM THE TOWN



If you're considering  
filing for a

**TAX ABATEMENT,**

here's some helpful  
information.

**BEFORE FILING FOR  
AN ABATEMENT, PLEASE:**

**Obtain a copy of your tax card** and review it. You may print one from the Citizen's Computer just inside the front entrance to the Town Office. The online version is not official, so it is important to obtain the complete tax card. Make sure all the data on your tax card is correct. If you notice any errors, inform the Assessing Clerk who can correct factual errors.

**Review the tax card with Town staff** to understand how the assessed value is derived. Formulas in the software generate the land and building values. These formulas were developed by the Town's outside assessing firm, which provided us a manual explaining the methodology.

**Ask what the Town's Equalization Ratio is.** Each year, the State of New Hampshire conducts an equalization study. Assessed values are compared with actual sale prices. The Equalization Ratio indicates how the two compare. If the Town's assessed values are 5% higher than sale prices, on average, the Equalization Ratio would be 105%. It stands to reason that your assessed value could be 5% higher than the Fair Market Value of your property, in which case your assessment would not be disproportionate with other values in town.

**Read the Abatement Application thoroughly.** The Application is available from the Selectmen's Office and on the Town Web site under Municipal Departments – Selectmen. Pay careful attention to the filing requirements - Applications can be submitted only after the second half or final bill is released (generally in November) and must be submitted before March 1 of the following year. The Board has until July 1 to rule on your application.

**The "burden of proof"** falls on the Applicant to demonstrate that the property is disproportionately assessed relative to the general level of assessments. You must state your estimate of the value of the property on April 1 of the tax year. You should consider hiring a professional appraiser to conduct an independent appraisal. The Selectmen hired an outside assessing firm to appraise all Town properties. The Board will not likely grant a reduction of an assessment unless you present compelling evidence that the assessment is too high. Oftentimes, a comparative market analysis or bank appraisal obtained for the purposes of a re-finance are not adequate. The comparable properties set forth in a Fair Market Appraisal must be truly comparable - in terms of location, style, size, and other factors.

**Your purchase price may not be Fair Market Value** if it wasn't an "arm's length" purchase. Fair Market Value (FMV) is the price a "willing seller" and "willing buyer" arrive at when neither one is under duress to buy or sell. If you purchase a property from a bank or from Fannie Mae or from a relative, the Board will likely dismiss the purchase price as representative of FMV.

**Abatements for poverty or inability to pay** may also be granted. You must state in detail why tax abatement is appropriate rather than some other relief such as relocating, refinancing, or obtaining some alternative public assistance. Ask the Assessing Clerk for a copy of the NH Supreme Court case of Ansara v. City of Nashua, 118 NH 879 (1978), which outlines current case law on the subject.

**Complete the Application** once you have conducted all of these steps and are convinced that an abatement application is the best avenue for you. Review it with the Assessing Clerk. If there is anything missing, he will tell you, rather than sending you a letter.

**Additional ways to reduce taxes** include Elderly or Disability Exemptions, Tax Deferrals, and Veterans Tax Credits if you meet the eligibility requirements. See the Assessing Clerk or the Administrative Assistant for details and forms.