ABATEMENTS

How The Town Budget Is Written

Abatements are the recourse for some who says: "I don't agree with your assessment".

When you do not agree with the assessment made of your property you are entitled to ask for an abatement. There are 2 types of inequity that are often encountered in an assessment protest. The first type of objection arises from an actual error in the description of the property. There is an incorrect measurement, a miscount of rooms or bathrooms or other amenities or a listing of some feature that does not exist. The Board of Selectmen must adjust the assessment when factual errors are presented.

The second type of abatement is sought when there is a disagreement about the subjective elements of an assessment. This the arguable area of views, uses, and other aesthetic and practical judgments used to assess your property at a different value than similarly constructed properties. The "types" or "section" classification may appear as "3.0, 3.5, 5.5" or "A, B, C" that describe a certain "type" of building. or siting of the building. affecting property valuations, i.e. A=lake view, 6.5=mountain view, C= adjacent to sewage treatment plant, or 3.5=condos, K=cluster development. There can be many factors considered by the assessors that cause one property to be valued differently from a similar property. All the assessment cards in your category in your town are comparable. Example. A town has homes located on the shores of a lake. The neighbors discover that the same style house built in the same year by the same builder using the same materials are assessed at different dollar values. They meet with the assessor and the assessor is able to explain that there are three mitigating factors that have caused the disparities in the assessments.

- 1. The houses on the lake all have the same view of the lake but some of the houses have a beach that is swimmer accessible.
- 2. Other houses have water in front but it is too shallow for swimming or boating.
- 3. The third type of house value is affected by access where they have the same water view but their view is over a cliff with a considerable drop to the water making the water inaccessible to the resident.

In any case, the explanation that you are offered should be readily understandable and easy to comprehend. If not, how can they make you believe the methodology can be, or was, consistently applied? You are entitled to see the bound copy of the assessing manual* left with the town by the assessing company. (*Administrative Rule: Property 600, 603.14)

Remember that you're entitled to have your voice heard. A few persons at a town meeting can have a large effect on the outcome of the process.

Protect your property, defend what you have earned from the malicious or misinformed efforts of those who are supposed to be representing you.

Coalition of New Hampshire Taxpayers 8 North Main Street Concord, NH 03301 www.cnht.org