TAXPAYER'S RSA 79-A:9 AND RSA 79-B
CURRENT USE AND CONSERVATION RESTRICTION ASSESSMENT APPEAL
TO THE BOARD OF TAX AND LAND APPEALS

INSTRUCTIONS

1. Complete the appeal document by typing or legibly printing.

2. File this appeal document with the board of tax and land appeals within the RSA 79-A:9 deadlines (see below).

Deadlines: "Action" means the Municipality's decision to deny, in whole or in part, any application for classification as open space land, or grant a different classification than that applied for.

Step One: Taxpayer must file the current use application with the Municipality no later than April 15th of the year for which the current use assessment is sought. RSA 79-A:5.

Step Two: Municipality reviews the application and takes Action on the application.

Step Three: Taxpayer must, within 6 months of notice of the Action, file an appeal to the board of tax and land appeals (RSA 79-A:9) or the superior court (RSA 79-A:11) but not to both.

3. **SECTIONS A & B.** Until otherwise informed in writing by the appealing party, all orders, notices and communications shall be made to: a) the representative's address and phone number; or if no representative, b) the party's listed address and phone number.

4. **SECTION E.** The Taxpayer has the burden to prove the Municipality's Action on the current use application was erroneous. State with specificity all of the reasons you intend to rely on in presenting your appeal.

5. **SECTION F.** Attach a copy of the current use application filed with the Municipality and any written response from the Municipality.

6. Make a copy of the appeal document for your file.

7. File the completed appeal document, along with a **nonrefundable** $65.00 check (payable to "Treasurer, State of New Hampshire") to:

Board of Tax and Land Appeals
Governor Hugh J. Gallen State Office Park
107 Pleasant Street, Johnson Hall
Concord, NH 03301

NOTE: The date of filing is the date this form is either hand delivered to the board, postmarked by the post office, or receipted by an overnight delivery service.

RSA 79-A:9 AND RSA79-B CURRENT USE APPEAL TO BOARD OF TAX AND LAND APPEALS
TAX YEAR APPEALED _____

SECTION A. Person Appealing (Owner/Taxpayer)

Name: _____

Mailing Address: _____

Telephone Number: (Work)_____ (Home) _____

SECTION B. Representative if Other Than Owner/Taxpayer (Must Also Complete Section A)

Name: _____

Mailing Address: _____

Telephone Number: (Work) _____ (Home) _____

SECTION C. Property Appealed

List the tax map and lot number and the actual street address of each property appealed and include a brief description and the assessment.

Tax Map & Lot	Address	Description	Assessment

SECTION D. Current Use Category Applied For (See Current Use Board Regulations)

_____

_____

SECTION E. Reasons for Appeal

The Taxpayer has the burden to prove the Municipality erred in denying, in whole or in part, the Taxpayer's application for current use, including the category applied for. Therefore, state with specificity, the reasons supporting your appeal. Specificity requires information as to why the land qualifies for the current use category applied for. Attach additional sheets if needed.

_____

_____

_____

_____

SECTION F. Current Use Application

Provide a statement of the Municipality's action on the current use application. Attach a copy of the complete current use application filed with the Municipality, including any maps or surveys, and any written response from the Municipality.

_____

_____

_____

SECTION G Certification by Appealing Party

By signing below, the appealing party certifies and swears under the penalties of RSA 641:3 (check to ensure compliance):

☐ A current use application was timely filed with the Municipality and the application included the appealed property(s);

☐ An inventory form was timely filed (if required by the Municipality);

☐ The Municipality has responded to my current use application; and

☐ The appeal has a good faith basis, and the facts stated are true to the best of my/our knowledge.

Date: _____ _____
(Signature)

_____
Print Name & Title

Date: _____ _____
(Signature)

_____
Print Name & Title

SECTION H Certification and Appearance by Representative (If Other Than Owner/Taxpayer)

By signing below, the appealing party's representative certifies and swears under penalties of RSA 641:3:

☐ All (certifications) in Section G are true;

☐ The appealing party has authorized this representation; and

☐ A copy of this form was sent to the client.

Date: _____ _____
(Signature)

_____
Print Name & Title