

TABLE 2
Filing Deadlines for Appeals for Tax Year 2012

| TYPE OF APPEAL | FILING DEADLINES WITH MUNICIPALITY | FILING DEADLINES FOR APPEAL - BTLA | APPLICABLE STATUTE(S) |
|--|---|--|---|
| 2012 Property Tax with <i>Date of Notice of Tax</i> <u>prior</u> to Dec. 31 st | By March 1, 2013 (following date of <i>Notice of Tax</i>). | Because September 1, 2013 is a Sun., deadline is actually Sept. 3, 2013. (RSA 80:55) | RSA 76:16; 16-a; 17 |
| 2012 Property Tax with <i>Date of Notice of Tax</i> <u>after</u> Dec. 31 st | Within 2 months from <i>Notice of Tax</i> . | Within 8 months from <i>Notice of Tax</i> . | RSA 76:16-d |
| Current Use or Discretionary Easement or Discretionary Preservation Easement or Conservation Restriction Assessment or Community Revitalization Tax Relief Incentive | By April 15, 2012 (later if prevented by accident, mistake or misfortune - but not after the local tax rate is set). Response by municipality required by July 1, 2012 or within 15 days if filed after July 1, 2012. | On or before 6 months after such <i>Action</i> . | RSA 79-A:9; RSA 79-A:5 |
| Land Use Change Tax | Within 2 months from <i>Notice of Land Use Change</i> . Town response due within 6 months of <i>Notice of Tax Date</i> . | Within 8 months from <i>Notice of Land Use Change Tax</i> . | RSA 79-A:10; RSA 76:1-a III; RSA 76:16; 16-a |
| "Personal" Exemption or Tax Credit Elderly- RSA 72:39-a Disabled- RSA 72:37-b Veterans- RSA 72:28 | By April 15, 2012 (later if prevented by accident, mistake or misfortune – but not after local tax rate is set). Response by municipality required by July 1, 2012. | Because September 1, 2013 is a Sun., deadline is actually Sept. 3, 2013. (RSA 80:55). (September 1 following <i>Date of Notice of Tax</i> .) | RSA 72:34-a; RSA 72:28, 29-a, 30, 31, 32, 33, 34, 35, 36-a, 37, 37-a, 37-b, 38-b, 39-a, 62, 66, and 70 |
| Tax Deferral for Elderly and Disabled | By March 1, 2012 (March 1 following <i>Date of Notice of Tax</i>). | Because September 1, 2013 is a Sun., deadline is actually Sept. 3, 2013. (RSA 80:55). September 1 following <i>Date of Notice of Tax</i> .) | RSA 72:34-a; 72:38-a |
| "Institutional" Exemptions Charitable- RSA 72:23,V A-9 & A-12 Religious- RSA 72:23, III, A-9 only Educational-RSA 72:23, IV, A-9 only | <u>A-9 List of Real Property</u> Filed with municipality by April 15, 2012 (later if prevented by accident, mistake or misfortune – but not after local tax rate is set). <u>A-12 Financial Statement</u> Filed with municipality by June 1, 2012. | Because September 1, 2013 is a Sun., deadline is actually Sept. 3, 2013. (RSA 80:55). (September 1 following <i>Date of Notice of Tax</i> .) | RSA 72:34-a; RSA 72:23, 23-c |
| Appeal of Another's Tax | Not applicable | Within 90 days from <i>Date of Notice of Tax</i> . | RSA 71-B:16, I |
| Petition for Reassessment | Not applicable | Anytime | RSA 71-B:16, IV & V |
| Timber Tax | Filed within 90 days from <i>Notice of Tax</i> (means the date the municipality mails the owner the timber tax bill). | On or before 6 months after <i>Notice of Tax</i> . | RSA 79:8 |
| Residence in a Industrial or Commercial Zone | Filed with municipality by April 15, 2012 (later if prevented by accident, mistake or misfortune - but not after the local tax rate set). Response by municipality required by July 1, 2012 or within 15 days if filed after July 1, 2012. | On or before 30 days from <i>Action</i> by assessing officials. | RSA 75:11 and 14 |

- **DATE OF NOTICE OF TAX**: means the date the board of tax and land appeals determines to be the last date of mailing of the final property tax or land use change tax bill by the taxing district. (RSA 76:1-a, II and III);
- **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.