

## **RSA 76:16-a Property Tax Appeals by Valuation (2019-2024)**

\$250k and below = 381 appeals

\$251k - \$499k = 334 appeals

\$500k - \$999k = 359 appeals

\$1M and above = 1,179 appeals

(highest assessed value =\$470M for Granite Ridge/Londonderry)

## **Tax Review Case Fees in Other States**

### **Neighboring states with no fee or flat fee for executive agency appellate review:**

Maine: No fee for disputes greater than \$1000 but less than \$500,000 if no appeals conference is requested. If an appeals conference is requested, then \$100 processing fee applies.<sup>1</sup>

Vermont: \$70<sup>2</sup>

### **Massachusetts tiered filing fee structure for executive agency appellate review:**

Massachusetts: Fees range from \$10 to \$5000, if appeal based on assessed valuation in excess of \$100,000, then formulaic fee structure at a cost of \$0.10 per \$1,000 of assessed value (Attached on next page).<sup>3</sup>

### **Other tiered filing fee system with agency-provided excel calculator used to calculate fee:**

Michigan: The Tax Tribunal's Rules establish filing fees and motion fees.<sup>4</sup> Excel calculators available to download based on level of review.

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<sup>1</sup> <https://www.maine.gov/boardoftaxappeals/about.html>

<sup>2</sup> <https://tax.vermont.gov/sites/tax/files/documents/Appealed-BCA-Decisions.pdf>

<sup>3</sup> <https://www.mass.gov/doc/appellate-tax-board-filing-fee-schedule/download>

<sup>4</sup> <https://www.michigan.gov/taxtrib/fees>

### ATB FILING FEES

Appeals from Board of Assessors; All property with assessed value \$20,000 or less	\$10.00
Appeals from Board of Assessors; All property with assessed value over \$20,000 and not in excess of \$100,000	\$50.00
Appeals from Board of Assessors; All property with assessed value over \$100,000 and not in excess of \$999,999	\$100.00
Appeals from Board of Assessors; All property with assessed value over \$1,000,000	\$0.10 per \$1,000 of assessed value. Maximum fee: \$5,000
Appeals from Commissioner of Revenue except Small Claims Appeals	\$0.10 per \$100 of tax abatement requested. Minimum fee: \$65. Maximum fee: \$5,000
Appeals from Commissioner of Revenue; Small Claims Appeals	\$50.00
Transfer by Municipality from Informal to Formal Procedure	\$65.00

## **New Hampshire Assessing and Appraisal Licensure or Certification**

### **NH Real Estate Appraisers Board<sup>5</sup>**

- Appraisal Management Company (AMC)
- Apprentice Appraisers
- Certified General Appraisers
- Certified Residential Appraisers
- Licensed Residential Appraisers

### **Assessing Certification Advisory Board<sup>6</sup>**

- Certified Building Measurer and Lister
- Certified Assessor Assistant
- Certified Assessor
- Certified Assessor Supervisor

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<sup>5</sup> <https://www.oplc.nh.gov/nh-real-estate-appraisers-board>

<sup>6</sup> <https://www.oplc.nh.gov/find-board/assessing-certification-advisory-board>