



**TOWN OF LEE**  
**249 Calef Highway**  
**Lee, NH 03861**  
**603-659-5414**

**APPLICATION FOR HARDSHIP TAX ABATEMENT**  
**(and APPEAL PROCEDURES)**

1. This application must be made in writing to the local assessing officials (Select Board) no later than March 1 following the property tax bill.
2. If a taxpayer is not satisfied with the decisions of the Select Board, or if he/she does not receive a decision within a reasonable period of time (not more than 60 days,) he/she may appeal in writing no later than September 1 to the Board of Tax and Land Appeals, Johnson Hall | 107 Pleasant Street | Concord, NH 03301-3834 [www.nh.gov/btla](http://www.nh.gov/btla)
3. In lieu of appealing to the Board of Tax and Land Appeals, the taxpayer may, no later than September 1, appeal by petition to the Strafford County Superior Court. An Appeal may be made either to the Board of Tax and Land Appeals or to Superior Court, but not both; and the decision of either judicial body is final except in cases of law which may be appealed by the New Hampshire Supreme Court in accordance with the Provisions of RSA 541.

Questions regarding completion of the Application for Abatement should be directed to the Assistant Town Administrator at 603-659-5414 x301.

## APPLICATION FOR ABATEMENT OF TAXES FOR HARDSHIP

Date: \_\_\_\_\_ Applicant: \_\_\_\_\_

Property Location: \_\_\_\_\_ Tax Map-Lot: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Phone: \_\_\_\_\_ Cell Phone: \_\_\_\_\_

Type of Property:      Single Family              Multi-Family (if Multi-Family, Unit #\_\_\_\_\_)

Marital Status:      Married      Single      Separated      Widow(er)      Co-Habitate

| Ownership: | Sole Owner | Owned with Spouse | Owned with Other(s) | Trust |
|------------|------------|-------------------|---------------------|-------|
|------------|------------|-------------------|---------------------|-------|

I have been a legal resident of NH since: \_\_\_\_\_ I have owned this property since: \_\_\_\_\_

Assessed Valuation: \_\_\_\_\_ Total Taxes Due: \_\_\_\_\_

Reason for Application (If claiming poverty or inability to pay, state in detail why abatement of taxes is appropriate as to some other relief such as relocating, refinancing, or obtaining some alternative public assistance. (See *Ansara v. City of Nashua*, 118 NH 879 (1978))).

[illegible]

The following information is needed by the Select Board in order to process your hardship abatement request. The information that you provide will be held in strictest confidence.

| <b>DEPENDENTS (including self and spouse)</b> | <b>RELATIONSHIP</b> | <b>AGE</b> |
|---|---------------------|------------|
|   |                     |            |
|   |                     |            |
|   |                     |            |
|   |                     |            |
|   |                     |            |
|   |                     |            |

| <b>ASSETS</b>   | <b>CURRENT<br/>VALUE</b> | <b>ENCUMBRANCES<br/>(Mortgages, Loans, Liens, etc.)</b> |
|---|--------------------------|---|
| Real Estate - Lee   |                          |   |
| Real Estate - Other   |                          |   |
| Bank Accounts ( <i>attach statements</i> )                      |                          |   |
| Stocks, Bonds, and Mutual Funds<br>( <i>attach statements</i> ) |                          |   |
| Cash Value of Life Insurance                                    |                          |   |
| Automobiles and Off-Road or Recreational<br>Vehicles            |                          |   |
| Other (itemize furniture, jewelry, etc.)                        |                          |   |
| <b>TOTAL</b>  |                          |   |

| <b>INCOME*</b>  | <b>PER MONTH</b> | <b>PER YEAR</b> |
|-----------------|------------------|-----------------|
| Wages           |                  |                 |
| Social Security |                  |                 |
| Pensions        |                  |                 |
| Interest        |                  |                 |
| Other (specify) |                  |                 |
| <b>TOTAL</b>    |                  |                 |

\*Must attach most recent federal income tax filing from year for which abatement is sought (if applicable).

## **EXPENSES**

Please itemize all expenses for the last twelve (12) months. Also include any other reasons which explain your situation and will help process your request.

|  | <b>PER MONTH</b> | <b>PER YEAR</b> |
|--|------------------|-----------------|
| <b>MEDICAL EXPENSES</b> <ul style="list-style-type: none"><li>• Insurance</li><li>• Drugs</li><li>• Bills not covered by insurance</li></ul>   |                  |                 |
| <b>AUTO EXPENSES</b> <ul style="list-style-type: none"><li>• Loan Payments</li><li>• Insurance</li><li>• Auto Fuel</li><li>• Maintenance</li></ul>   |                  |                 |
| <b>PROPERTY EXPENSES</b> <ul style="list-style-type: none"><li>• Mortgage Payments</li><li>• Insurance</li><li>• Taxes</li><li>• Electricity</li><li>• Fuel</li><li>• Water &amp; Sewer</li><li>• Telephone</li><li>• Cable TV</li><li>• Maintenance</li><li>• Other</li></ul> |                  |                 |
| <b>FOOD</b>  |                  |                 |
| <b>CLOTHING</b>  |                  |                 |
| <b>OTHER LOAN PAYMENTS</b>   |                  |                 |
| <b>TOTAL</b>   |                  |                 |

I hereby acknowledge the right of the Town of Lee to conduct an investigation of facts surrounding my eligibility for tax abatement. I understand and give my consent to this investigation.

\_\_\_\_\_  
Applicant Signature

\_\_\_\_\_  
Applicant Signature

Date: \_\_\_\_\_