



RESOLUTION

REDUCING THE OVERLAY ACCOUNT BY \$39,585 AND APPROPRIATING SAID AMOUNT TO PAY AN AMOUNT EQUAL TO THE BTLA FILING FEE TO RESIDENTIAL APPLICANTS FOR TAX YEAR 2005 ABATEMENTS UNDER CERTAIN CIRCUMSTANCES

CITY OF NASHUA

In the Year Two Thousand and Six

RESOLVED by the Board of Aldermen of the City of Nashua that

WHEREAS, the assessing department anticipates that many applications for abatement of taxes for tax year 2005 will not be processed on or before August 17, 2006.

WHEREAS, if the Board of Assessors has not acted upon an application for abatement of taxes for tax year 2005 by July 1, 2006, the application is deemed to have been denied by the Board of Assessors (RSA 76:16, II).

WHEREAS, after a properly filed tax year 2005 abatement application is denied by the Board of Assessors or deemed denied after July 1, 2006, the applicant can appeal either by filing an application form with the Board of Tax and Land Appeals (BTLA) by September 1, 2006, with a filing fee of \$65.00 (RSA 76:16-a), or a petition for abatement in the Hillsborough County Superior Court South by September 1, 2006 (RSA 76:17), with a filing fee of \$145.00.

NOW THEREFORE, with respect to any residential applications for abatement of taxes for tax year 2005 that were not acted on by the Board of Assessors on or before August 17, 2006, the City of Nashua authorizes a \$65.00 payment to those estimated 609 applicants who produce evidence of filing an appeal with the BTLA by September 1, 2006 for the tax year 2005. Such evidence of timely filing shall be presented at the Board of Assessor's Office on or before October 1, 2006. This payment is not authorized for any applicant whose application for abatement of taxes for tax year 2005 was acted upon and denied by the Board of Assessors or either granted in whole or in part.

AND THEREFORE, Account # 595-22010-9900 "Current Year Principal Abatement" (the overlay account) is hereby reduced by \$39,585; and said amount of \$39,585, which would cover 609 payments of \$65.00, is hereby appropriated into Account #511-98075 "Community Relations" to be used for the above-described payments.

