



TOWN OF HAVERHILL *New Hampshire*

HARDSHIP ABATEMENT POLICY

The Haverhill Board of Selectmen hereby adopt the following Hardship Abatement Policy pursuant to the provisions of RSA 76:16, the board may abate for good cause in instances where it is deemed that a taxpayer is unable to pay all or a portion of his/her taxes. This abatement is usually granted under extreme circumstances and is non-recurring.

1. Applicants for a hardship abatement, must be the legal owner(s) of the property, and shall be required to submit a standard abatement application form as approved by NH DRA and a Haverhill Hardship Abatement Application Form (as attached hereto).
2. Application deadline is March 1st following the date of the final tax bill and not afterwards.
3. Each section on both application forms must be completed in their entirety and include such supporting documentation as indicated, including, but not limited to bank statements, pay stubs, tax forms, expense receipts, and any written decisions by a government agency on eligibility for other forms of financial assistance or findings related to the loss of real estate.
4. Applicants are encouraged to submit a written letter with their applications that describes their economic circumstances.
5. Applications shall be reviewed prior to submission to the Board of Selectmen by the Town Manager or his/her designee for a determination of completeness. Incomplete applications shall be returned to the applicant in their entirety; after which the applicant may reapply.
6. Upon a determination that an application is complete, the Town Manager or his/her designee shall forward the applications and associated materials, along with a written recommendation to the Board of Selectmen indicating that the application should be:
 - a. Denied., or
 - b. Approved with or without conditions., or
 - c. Partially approved with or without conditions.

In making such a recommendation on a claim of poverty, the total income for the applicant and his/her family shall be noted, in comparison with the poverty income guidelines as published by the US Department of Health and Human Services.

7. The Board of Selectmen shall review the application materials and the recommendation of the Town Manager or his/her designee at their next regularly scheduled meeting, however, an application based upon a claim of poverty shall be considered exempt from public access under the provisions of RSA 91-A:5, IV and the deliberations by the Selectmen shall be held in non-public session pursuant to RSA 91-A:3, II, (c).
8. The Board of Selectmen may accept or reject the recommendation of the Town Manager using its sole discretion and impose any conditions it deems reasonable in the granting of an abatement, in whole or in part, as justice may require for good cause.
9. Under certain poverty related circumstances, the Board of Selectmen may, using its sole discretion, decide to grant a conditional approval to abate accrued interest and other late payment related charges upon demonstration that the taxpayer has complied with the following requirements:
 - (a) Payment of overdue taxes (less interest and other charges) to the Tax Collector through means of periodic payments by a specified date., or
 - (b) The liquidation (by sale) of disposable assets and/or elimination of non-essential living expenses by a specified date.
10. The Board of Selectmen shall have the Town Manager or his/her designee, provide a written notice of decision, to include the terms of a conditional approval, within thirty (30) days of deliberations on a complete application.
11. When the Board of Selectmen fail to consider, refuse to decide, or chose not to respond to a complete application by July 1st, the application shall automatically be deemed denied.
12. The decision of the Board of Selectmen shall be final except as otherwise subject to appeal under the provisions of RSA 76:16-a or 76:17.

This Hardship Abatement Policy has been adopted and approved by the Haverhill Board of Selectmen to be effective immediately hereafter, at a duly posted, public meeting held on the 12 day of SEPTEMBER, 2022.



 Fred Garofalo, Chair



 Steve Robbins, Vice-Chair



 Michael Graham, Selectmen



 Katie Williams, Selectmen



 Kevin Knapp, Selectmen