

**APPLICATION FOR RESIDENCE IN AN INDUSTRIAL OR COMMERCIAL ZONE ASSESSMENT
PURSUANT RSA 75:11**

DUE DATE APRIL 15 OF THE TAX YEAR THE ASSESSMENT IS REQUESTED

OWNER INFORMATION	
STEP 1 OWNER NAME AND ADDRESS	OWNER'S LAST NAME _____ OWNER'S FIRST NAME _____ MI _____ PHONE NUMBER _____
	OWNER'S LAST NAME _____ OWNER'S FIRST NAME _____ MI _____ PHONE NUMBER _____
	MAILING ADDRESS _____
	CITY/TOWN _____ STATE _____ ZIP CODE _____
	PROPERTY ADDRESS _____ TAX MAP _____ BLOCK _____ LOT _____
STEP 2	<p>The owner of a residential property located in a commercial or industrial zone may apply for a special assessment for the current tax year based upon the property's current use as a residence.</p> <p>Do you own this property? <input type="radio"/> YES <input type="radio"/> NO</p> <p>Is this property being used as the owner's principal residence only? <input type="radio"/> YES <input type="radio"/> NO</p>
STEP 3	Has this property previously been granted a special appraisal in accordance with RSA 75:11? <input type="radio"/> YES <input type="radio"/> NO When?
STEP 4 SIGNATURES	<p>Under penalties of perjury, I declare that I have examined this document and to the best of my belief the information herein is true, correct and complete.</p> <p>SIGNATURE (IN INK) OF OWNER _____ DATE _____</p> <p>SIGNATURE (IN INK) OF OWNER _____ DATE _____</p>

MUNICIPAL AUTHORIZATION	
RESIDENCE IN AN INDUSTRIAL OR COMMERCIAL ZONE ASSESSMENT FOR TAX YEAR 20_____	
CITY/TOWN TAX MAP _____ BLOCK _____ LOT _____	GRANTED <input type="radio"/> DENIED <input type="radio"/>
REASON FOR DENIAL:	

MUNICIPAL ASSESSING OFFICIALS PRINTED NAMES AND SIGNATURES OF APPROVAL (IN INK)		
PRINT NAME OF MUNICIPAL ASSESSING OFFICIAL _____	SIGNATURE (IN INK) OF MUNICIPAL ASSESSING OFFICIAL _____	DATE _____
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NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
GENERAL INSTRUCTIONS

WHEN TO FILE	Deadline: Form PA-42 must be filed annually with the municipal assessing officials no later than April 15 of the tax year in which the residence in an industrial or commercial zone assessment is requested.
WHO MAY FILE	The owner of record of any residence located in an industrial or commercial zone may apply for a special appraisal of the residence for that year based upon its value at its current use as a residence.
MUNICIPAL ASSESSING OFFICIALS APPROVAL / DENIAL	The municipal assessing officials shall notify the applicant on a form provided by the commissioner no later than July 1, or within 15 days if the application is filed after July 1, due to accident, mistake or misfortune, of their decision to classify or refusal to classify the residence under the provisions of this chapter by delivery of such notification to the owner in person or by mailing such notification to the owner's last and usual place of abode.
APPEAL PROCEDURES	If the municipal assessing officials deny the application for a residence in an industrial or commercial zone assessment, the applicant may apply for a review of the action of the assessing officials to the NH Board of Tax and Land Appeals within 30 days of the denial of the application in accordance with RSA 75:14. In lieu of applying to the NH Board of Tax and Land Appeals, the applicant may apply to the Superior Court of the County the property is located in within 6 months of the denial by the assessing officials in accordance with RSA 75:15.

LINE-BY-LINE INSTRUCTIONS

STEP 1 NAME & ADDRESS	Type or print the property owner(s) name and address in the spaces provided. Also enter the Tax Map, Block, Lot numbers and the property (location) address for which the special assessment is requested.
STEP 2 QUALIFYING PROPERTIES	Indicate that the applicant owns the property. Indicate whether the property is being utilized as the owner's principal residence only.
STEP 3 PREVIOUSLY QUALIFYING PROPERTY	Indicate whether the property was previously granted a special appraisal in accordance with RSA 75:11. If yes, indicate year in which it was granted.
STEP 4 SIGNATURES	All property owners must sign in ink. Attach additional pages with owners signatures if there are more than two owners of record.