



City of Portsmouth
Assessor's Office

RSA 76:21

Prorated Assessments for Damaged Buildings

RSA 76:21: <http://www.gencourt.state.nh.us/rsa/html/v/76/76-21.htm>

Whenever a taxable building is damaged due to unintended fire or natural disaster to the extent that it renders the building not able to be used for its intended use, the assessing officials shall prorate the assessment for the building for the current tax year.

Application: <http://revenue.nh.gov/forms/2013/documents/prorated-assmt-application.pdf>

FILING DEADLINE

The filing deadline is within 60 days of the event.

City of Portsmouth Assessor's Office
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