

TAX ASSESSMENT BOARD OF REVIEW

From the Portsmouth Town Charter:

503. Tax Assessment Board of Review. There shall be a Tax Assessment Board of Review consisting of three (3) members who shall be qualified electors of the Town and shall be appointed by the Council for a term of three (3) years (except that the initial appointments under this charter shall provide that one (1) member serve for a one-year term and another member for a two-year term). There shall be no more than two (2) board members belonging to the same political party. If a member of such board shall cease to be a qualified elector his/her office shall thereby become vacant. The Town Council shall have the right to name two (2) auxiliary members to the Board who shall sit as inactive members when and if either a member or members of the Board are unable to serve at any hearing. The two (2) auxiliary members shall be qualified electors of the Town and shall be appointed by the Council for a term of three (3) years. The Two (a) auxiliary members may not belong to the same political party. If an auxiliary member of the Board ceases to be a qualified elector of the Town his Office shall thereby become vacant. The Tax Assessment Board of Review shall hear and consider the appeal of any property owner concerning the amount of his/her assessed valuation as determined by the Assessor. The Board shall keep an accurate record of its proceedings which shall be available for public inspection. If it shall appear that the valuation of any property has been erroneously or incorrectly assessed, the Board shall have the authority to order a correction. Such determination shall be certified by the Board to the Assessor whose duty it shall be to make such corrections in the valuation as the Board may determine.

If the tax roll has been certified by the Assessor he/she shall transmit the findings of the Board to the Council, which may cancel in whole or in part the tax based on such valuation in order to effect a correction. The Council shall provide by ordinance for the organization and procedure of the Tax Assessment Board of Review and for the manner of receiving, considering, and disposing of appeals. The taking of an appeal to the Tax Assessment Board of Review of any action thereon shall not be construed to limit or restrict the right of any taxpayer to apply to a court of competent jurisdiction for relief from any assessed valuation or tax. (Adopted November 7, 1972; as amended November 8, 1983; eff. date January 1, 1984 as amended November 3, 1998.)

(Ed. Note: The 1983 amendments to this section changed the title of the former board of assessment review to that of Tax Assessment Board of Review.)