

Bill as Introduced

HB 1595-FN-LOCAL - AS INTRODUCED

2010 SESSION

10-2541
10/05

HOUSE BILL

1595-FN-LOCAL

AN ACT

relative to tax collection procedures for manufactured housing in a manufactured housing park.

SPONSORS:

Rep. Boehm, Hills 27

COMMITTEE:

Local and Regulated Revenues

ANALYSIS

This bill reduces the period for redemption of manufactured housing in a manufactured housing park subject to tax sale or tax lien from 2 years to 6 months.

Explanation:

Matter added to current law appears in ***bold italics***.

Matter removed from current law appears [~~in brackets and struck through~~].

Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Ten

AN ACT relative to tax collection procedures for manufactured housing in a manufactured housing park.

Be it Enacted by the Senate and House of Representatives in General Court convened:

1 1 Property Taxation; Manufactured Housing; Collection. Amend RSA 72:7-a, II to read as
2 follows:

3 II. There shall be a lien for uncollected taxes upon any manufactured housing suitable for
4 use for domestic, commercial or industrial purposes that has been taxed pursuant to paragraphs I
5 and I-a. Said lien shall take precedence over all other liens and encumbrances upon said
6 manufactured housing and shall continue in force until 1 1/2 years from the assessment of the tax.
7 Such taxes shall be subject to the collection procedures set forth in RSA 80 for real estate taxes,
8 ***provided that tax collection procedures for manufactured housing located in a***
9 ***manufactured housing park shall be governed by RSA 80:2-b.***

10 2 New Section; Collection of Taxes; Manufactured Housing in Housing Park. Amend RSA 80 by
11 inserting after section 2-a the following new section:

12 80:2-b Manufactured Housing in Manufactured Housing Park. The procedures in this chapter
13 for collection of taxes shall apply to manufactured housing, as defined in RSA 205-A:1, I, located in a
14 manufactured housing park, as defined and regulated under RSA 205-A, except that the period for
15 redemption under RSA 80:32 or RSA 80:69 of such property by a person with a legal interest in the
16 manufactured housing shall terminate at 6 months and the tax deed shall be executed by the tax
17 collector under RSA 80:38 or RSA 80:76 at 6 months after the date of the tax sale or tax lien.

18 3 Effective Date. This act shall take effect April 1, 2010.

LBAO
10-2541
12/08/09

HB 1595-FN-LOCAL - FISCAL NOTE

AN ACT relative to tax collection procedures for manufactured housing in a manufactured housing park.

FISCAL IMPACT:

The New Hampshire Municipal Association states this bill will have an indeterminable fiscal impact on local expenditures and revenue in FY 2010 and each year thereafter. The Department of Revenue Administration states this bill may have an indeterminable fiscal impact on local revenue in FY 2010 and each year thereafter. There is no fiscal impact on state and county expenditures or revenue.

METHODOLOGY:

The New Hampshire Municipal Association states this bill allows municipalities to take possession of manufactured housing in a manufactured housing park 6 months after a tax lien is filed as opposed to 2 years for all other real estate not located in a housing park. The Association states this bill will have an indeterminable fiscal impact on local revenue and expenditures.

The Department of Revenue Administration states this bill will have an indeterminable fiscal impact on local revenue.

Hearing Minutes

HOUSE COMMITTEE ON LOCAL AND REGULATED REVENUES

PUBLIC HEARING ON HB 1595-FN-LOCAL

BILL TITLE: relative to tax collection procedures for manufactured housing in a manufactured housing park.

DATE: January 14, 2010

LOB ROOM: 303 **Time Public Hearing Called to Order:** 10:00 am

Time Adjourned: 10:30 am

(please circle if present)

Committee Members: Reps. ~~Walz~~, ~~Taylor~~, ~~Hamm~~, ~~Theberge~~, ~~Mulholland~~, ~~Butterworth~~, D. Howard, ~~Lyons~~, Merry, ~~Stetson~~, C. ~~Webber~~, ~~Stohl~~, ~~Kidder~~, ~~Hess~~, P. ~~Katsakiores~~, ~~Vaillancourt~~, A. ~~Peterson~~, M. ~~Allen~~ and ~~Hinkle~~, ~~Blankenbeker~~.

Bill Sponsors: Rep. Boehm, Hills 27

TESTIMONY

* Use asterisk if written testimony and/or amendments are submitted.

Rep. Ralph Boehm: Selectmen problem – collecting taxes from trailer park, owners pay the land tax, home owners pay house tax. If default on taxes, sometimes leave behind unit, no way to collect taxes. Collect every month w/ rent?

George Lambert, select-board in Litchfield. In support -Take possession of mobile homes more expensive than taxes. Protect the rest of the residents and taxpayers from extra costs.

Rep. Stetson: How does moving it up to 6 months work?

Lambert: The sooner we hear about it the better. Now we have 2 years of uncollected taxes before we know there's a problem

Michael Jache: City of Concord tax collectors: opposed - The 6 month window is not enough to take action, all the steps we try to take with people who fall behind.

Rep. Vaillancourt: How do you feel about treating mobile homeowners differently from others?

A – That's a problem too – not just for legal reasons but for practicality.

Q: Reason to think there is a bigger problem w/ Mobiles? A: No.

***Jill Hadaway:** Tax Collectors Assc. Oppose, inequality, constitutionality and legal issues. Time frames are too short. Liens, certified mail, there are time requirements for each step. We understand problem with mobile homes. We were sad to see the old law reversed, where the owners paid the taxes.

Rep. Kidder: When was the law reversed? A: w years ago. It was in effect a short time.

Rep. Vaillancourt: Why don't you want to take them? Expense? Aren't they worth it? A: No, not.

Rick Minard: NH Community Loan Fund: Opposed for unconstitutionality. Solution shouldn't be different for these owners than for others. We have worked hard to run parks cooperatively. Wrong to treat them differently. Towns and park owners have same goals, should work together.

Rep. Stetson: Does this apply to cooperative parks? A – Yes

Rep. Hinckle: Is your organization involved in loans? Yes, we've seen less than .5% default

Q – How else are homes financed? Lots of ways.

***David Fredette**, Tax collectors Nashua: I share concerns. We follow laws and work hard to make mobile homes work for elderly and poor. These time limits are too narrow for us.

Blankenkaker: Additional costs to taxpayers? Yes, more defaults sooner. Lose chance to refinance.

Elliot Berry: NH Legal Assistance; Opposed - You've already heard the frame of the opposition.

First, if every a bad time to pass this bill, now is it. Values for resale down, etc. There would be exponentially more foreclosures. Mobile homes are residential property; can't make different.

Chesterfield vs. Brooks: To justify disparate treatment, has to be a substantial reason. Contrary to interests of towns and the public at large. Not in bill now, but problem in making parks responsible still evicts resident quicker.

Rep. Vaillancourt: What is magnitude of problem. Manchester homes average \$200K. A: Too much of a spread because like cars.

Respectfully submitted

Rep. Tim Butterworth
Clerk

A handwritten signature in black ink, appearing to read "Timothy Butterworth". The signature is written in a cursive style with a long horizontal stroke across the top.

HOUSE COMMITTEE ON LOCAL AND REGULATED REVENUES

PUBLIC HEARING ON HB 1595-FN-LOCAL

BILL TITLE: relative to tax collection procedures for manufactured housing in a
manufactured housing park.

DATE:

LOB ROOM: 303 **Time Public Hearing Called to Order:**

Time Adjourned:

(please circle if present)

Committee Members: Reps. Walz, Taylor, Hamm, Theberge, Mulholland, Butterworth, D.
Howard, Lyons, Merry, Stetson, C. Webber, Stohl, Kidder, Hess, P. Katsakiores, Vaillancourt, A.
Peterson, M. Allen and Hinkle, Blankenkemper.

Bill Sponsors: Rep. Boehm, Hills 27

TESTIMONY

* Use asterisk if written testimony and/or amendments are submitted.

LOCAL AND REGULATED REVENUES
HEARINGS
THURSDAY, 1/14/2010

10:00AM HB1595-FN-LOCAL Relative to tax collection procedures for manufactured housing in a manufactured housing park.

Sponsors: Rep. Boehm

Boehm: Selectmen problem – collecting taxes from trailer park, owners pay the land tax, home owners pay house tax. If default on taxes, sometimes leave behind unit, no way to collect taxes. Collect every month w/ rent?

George Lambert, selectboard in Litchfield. Take possession of mobile homes more expensive than taxes. Protect the rest of the residents and taxpayers from extra costs.

Stetson: How does moving it up to 6 months work?

Lambert: The sooner we hear about it the better. Now we have 2 years of uncollected taxes before we know there's a problem

M. Jache: City of Concord tax collectors: The 6 months window is not enough to take action, all the steps we try to take with people who fall behind.

Vaillancourt: How do you feel about treating mobile homeowners differently from others?

A – That's a problem too – not just for legal reasons but for practicality.

Q: Reason to think there is a bigger problem w/ Mobiles?

A: No.

Jill Hathaway: Tax Collectors Assc. Oppose, inequality, constitutionality and legal issues. Time frames are too short. Liens, certified mail, there are time requirements for each step. We understand problem with mobile homes. We were sad to see the old law reversed, where the owners paid the taxes.

Kidder: When was the law reversed?

A: w years ago. It was in effect a short time.

Vaillancourt: Why don't you want to take them? Expense? Aren't they worth it?

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Stetson: Does this apply to cooperative parks?

A – Yes

Hinckle: Is your organization involved in loans? Yes, we've seen less than .5% default

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Mobile homes are residential property; can't make different. Chesterfield vs. Brooks: To justify disparate treatment, has to be a substantial reason. Contrary to interests of towns and public at large. Not in bill now, but problem in making parks responsible still evicts resident quicker.

Vaillancourt: What is magnitude of problem. Manchester homes average \$200K. A: Too much of a spread because like cars.

Closed 10:30

Testimony



NEW HAMPSHIRE TAX COLLECTORS' ASSOCIATION

January 14, 2010

Local and Regulated Revenues Committee

Dear Madam Chairman and members of the Committee,

My name is Jill Hadaway and I am the Town Clerk/Tax Collector for the Town of Bow. I am here today as the Legislative Chair for the New Hampshire Tax Collector's Association to express our concerns about House Bill 1595. This proposed bill seems to be penalizing one small segment of property owners and not allowing them the same due process as the rest of the tax payers. Singling out mobile home owners in this manner hardly seems fair or constitutional and puts an undue hardship on individuals already struggling financially, many of whom are elderly.

In addition to the inequality of this bill, there are several issues concerning implementation that need to be considered. The laws regarding the lien and deed process are very specific and require timely notification both to owners and to mortgagees. Once a lien is placed the Tax Collector has 45 days to identify and notify by certified mail all mortgagees of the properties liened. At least 30 days prior to sending a mortgagee notice of impending deed, all mortgagees and owners must be identified and then 30 days prior to deeding, notices to all owners and mortgagees must be sent by certified mail. Several weeks prior to deeding The Tax Collector must notify the Board of Selectmen or Governing Body of all properties eligible for deeding so they can determine which properties will or will not be taken by deed. This process is very time consuming and must be done completely and correctly or the municipality is in jeopardy of suit. Deeding within 6 months of a lien would be problematic.

There are other collectors here today who will testify of the other difficulties this bill would pose for their residents and municipalities. We as an Association ask that you please give careful consideration of the unfairness of this bill and vote it Inexpedient to Legislate. Thank you for your time.



David G. Fredette Treasurer/Tax Collector
City of Nashua
Work Tel. Number 589-3193
fredetted@nashuanh.gov

HB1595

Approximately 28,000 taxable parcels

Approximately 850 mobile homes or manufactured housing in our city or 3% of our properties

The City of Nashua follows the State RSA as they relate to the lien process and when it comes to deeding we work very closely with all property owners both small and large. We also have a very good working relationship with the manufactured parks in the city and work closely with the property managers in each park. We try our very best to work out payment agreements with all property owners before we deed.

HB1595 would create additional work for my office along with all other Tax Collectors in the State but more importantly in my opinion it will create an extremely burdensome hardship on property owners of manufactured homes located in parks. I would also like to point out that a good number of property owners of manufactured housing are the elderly or those who have a very limited income. With a shortened time frame before Tax Collector's are allowed to deed these properties it will cause each property owner to try and obtain refinancing in a shorter period of time than other property owners and will shorten their time to help repay back taxes. It also will cause additional cost for our taxpayers since after we deed a property the local municipality's are responsible for all cost associated with the deeded property and the management of it until the time the municipality can dispose of the deeded property.

I am not in support of HB1595 and ask for your consideration in this matter and thank you for allowing me to speak today.

Voting Sheets

HOUSE COMMITTEE ON LOCAL AND REGULATED REVENUES

EXECUTIVE SESSION on HB 1595-FN-LOCAL

BILL TITLE: relative to tax collection procedures for manufactured housing in a manufactured housing park.

DATE: January 28, 2010

LOB ROOM: 303

Amendments:

Sponsor: Rep.	OLS Document #:
Sponsor: Rep.	OLS Document #:
Sponsor: Rep.	OLS Document #:

Motions: OTP, OTP/A, ITL Interim Study (Please circle one.)

Moved by Rep. Vaillancourt

Seconded by Rep. Hinkle

Vote: 14-0 (Please attach record of roll call vote.)

Motions: OTP, OTP/A, ITL, Interim Study (Please circle one.)

Moved by Rep.

Seconded by Rep.

Vote: (Please attach record of roll call vote.)

CONSENT CALENDAR VOTE: 14-0

(Vote to place on Consent Calendar must be unanimous.)

Statement of Intent: Refer to Committee Report

Respectfully submitted,

Rep. Timothy Butterworth, Clerk

HOUSE COMMITTEE ON LOCAL AND REGULATED REVENUES

EXECUTIVE SESSION on HB 1595-FN-LOCAL

BILL TITLE: relative to tax collection procedures for manufactured housing in a
manufactured housing park.

DATE: 1/28/10

LOB ROOM: 303

Amendments:

Sponsor: Rep. OLS Document #:
Sponsor: Rep. OLS Document #:
Sponsor: Rep. OLS Document #:

Motions: OTP, OTP/A, ITL, Interim Study (Please circle one.)

Moved by Rep. *Vallanant*

Seconded by Rep. *Hinkle*

Vote: (Please attach record of roll call vote.)

Motions: OTP, OTP/A, ITL, Interim Study (Please circle one.)

Moved by Rep.

Seconded by Rep.

Vote: (Please attach record of roll call vote.)

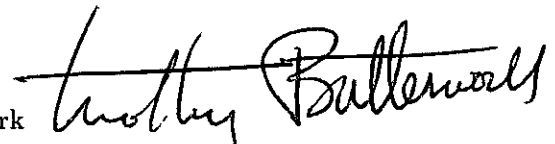
CONSENT CALENDAR VOTE:

(Vote to place on Consent Calendar must be unanimous.)

Statement of Intent: Refer to Committee Report

Respectfully submitted,

Rep. Timothy Butterworth, Clerk



LOCAL AND REGULATED REVENUES

Bill #: 1595 Title: _____

PH Date: 1 / 14 / 2010

Exec Session Date: 1 / 28 / 2010

Motion: ITL Amendment #: _____

MEMBER	YEAS	NAYS
Walz, Mary Beth, Chairman	✓	
Taylor, Kathleen N, V Chairman		
Hamm, Christine C		
Theberge, Robert L		
Mulholland, Catherine		
Butterworth, Timothy, Clerk	✓	
Howard, Doreen	✓	
Lyons, Melissa L.B.		
Merry, Liz H	✓	
Stetson, William A	✓	
Webber, Carolyn B	✓	
Stohl, Eric G	✓	
Kidder, David H	✓	
Hess, David W	✓	
Katsakiores, Phyllis M <i>ab</i>		
Vaillancourt, Steve	✓	
Peterson, Andrew R	✓	
Allen, Mary M	✓	
Hinkle, Peyton B	✓	
Blankenbeker, Lynne Ferrari	✓	
	14	0
	<i>Unanimous</i>	
TOTAL VOTE:		
Printed: 11/23/2009		

Committee Report

CONSENT CALENDAR

February 2, 2010

HOUSE OF REPRESENTATIVES

REPORT OF COMMITTEE

**The Committee on LOCAL AND REGULATED
REVENUES to which was referred HB1595-FN-L,**

**AN ACT relative to tax collection procedures for
manufactured housing in a manufactured housing park.**

**Having considered the same, report the same with the
following Resolution: RESOLVED, That it is
INEXPEDIENT TO LEGISLATE.**

Rep. Steve Vaillancourt

FOR THE COMMITTEE

COMMITTEE REPORT

Committee:	LOCAL AND REGULATED REVENUES
Bill Number:	HB1595-FN-L
Title:	relative to tax collection procedures for manufactured housing in a manufactured housing park.
Date:	February 2, 2010
Consent Calendar:	YES
Recommendation:	INEXPEDIENT TO LEGISLATE

STATEMENT OF INTENT

This bill would create a separate class of property, namely housing located in mandated housing parks for the purpose of cities and towns being able to assess liens for late payment of property taxes. The committee is concerned that such an effort may be unconstitutional. Beyond that concern, it is simply neither right nor necessary. The committee heard testimony that late property tax payment is not significantly higher in these homes than many properties at a whole. Beyond that with the current economy this bill could be especially harmful to upstanding citizens of our state.

Vote 14-0.

Rep. Steve Vaillancourt
FOR THE COMMITTEE

Original: House Clerk
Cc: Committee Bill File

CONSENT CALENDAR

LOCAL AND REGULATED REVENUES

HB1595-FN-L, relative to tax collection procedures for manufactured housing in a manufactured housing park. **INEXPEDIENT TO LEGISLATE.**

Rep. Steve Vaillancourt for LOCAL AND REGULATED REVENUES. This bill would create a separate class of property, namely housing located in mandated housing parks for the purpose of cities and towns being able to assess liens for late payment of property taxes. The committee is concerned that such an effort may be unconstitutional. Beyond that concern, it is simply neither right nor necessary. The committee heard testimony that late property tax payment is not significantly higher in these homes than many properties at a whole. Beyond that with the current economy this bill could be especially harmful to upstanding citizens of our state. **Vote 14-0.**

Original: House Clerk
Cc: Committee Bill File

COMMITTEE REPORT

COMMITTEE: Local + Regulated Revenue

BILL NUMBER: HB1595

TITLE: _____

DATE: 1-28-10 CONSENT CALENDAR: YES NO

- OUGHT TO PASS
- OUGHT TO PASS W/ AMENDMENT
- INEXPEDIENT TO LEGISLATE
- INTERIM STUDY (Available only 2nd year of biennium)

Amendment No. _____

STATEMENT OF INTENT:

This bill would create a separate class of property, namely housing located in unincorporated housing parks, for the purpose of cities and towns being able to assess liens for late payment of property taxes. The committee is concerned that such an effort may be unconstitutional. Beyond that concern, it is simply ~~not~~ ^{neither} right nor necessary. The committee heard testimony that late property tax payment is not significantly higher in these homes than many properties as a whole. Beyond that, with the

COMMITTEE VOTE: 14-0

Current economic climate
 this bill especially
 from fuel to
 up starting
 cities
 of
 our
 states

- Copy to Committee Bill File
- Use Another Report for Minority Report

RESPECTFULLY SUBMITTED,

Rep. Steve Villanar
For the Committee

HB 1595
ITL
CC
14-0

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Rep. Steve Vaillancourt

Chairman's signature Mary Beth White