

Bill as
Introduced

HB 298 - AS INTRODUCED

2013 SESSION

13-0559

10/05

HOUSE BILL

298

AN ACT

prohibiting the publication of the names of persons granted property tax exemptions, credits, or deferrals.

SPONSORS:

Rep. A. White, Graf 13; Rep. Almy, Graf 13

COMMITTEE:

Municipal and County Government

ANALYSIS

This bill prohibits the publication of the names of persons receiving a property tax exemption, credit, or deferral for their residential real estate, and adds a penalty for failure to comply.

Explanation:

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

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

Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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

AN ACT prohibiting the publication of the names of persons granted property tax exemptions, credits, or deferrals.

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

1 1 Property Taxation; Exemptions, Credits, and Deferrals; Publishing Prohibited. Amend
2 RSA 72:40-b to read as follows:

3 72:40-b Publishing Prohibited. The names of persons receiving an exemption, *credit, or*
4 *deferral* under ~~[RSA 72:39-b]~~ **any provision of this chapter for their residential real estate**
5 shall not be printed in any list for publication except as required under RSA 74:2. **Whoever fails to**
6 **comply with the provisions of this section shall be guilty of a violation.**

7 2 New Section; Publication Prohibited. Amend RSA 76 by inserting after section 7-a the
8 following new section:

9 76:7-b Publication Prohibited. Nothing in this chapter shall be construed to authorize the
10 publication of the names of persons receiving an exemption, credit, or deferral as prohibited in
11 RSA 72:40-b.

12 3 Effective Date. This act shall take effect 60 days after its passage.

Speakers

Hearing Minutes

HOUSE COMMITTEE ON MUNICIPAL AND COUNTY GOVERNMENT

PUBLIC HEARING ON HB298

BILL TITLE: prohibiting the publication of the names of persons granted property tax exemptions, credits, or deferrals.

DATE: January 29, 2013

LOB ROOM: 301 **Time Public Hearing Called to Order:** 1:30 pm

Time Adjourned: 2:00 pm

(please circle if present)

Committee Members: Reps. ~~Porter, Tatro, Hooper, Roberts, Malloy, Carson, Lavender,~~
~~Enman, S. White, Verschueren, Vail, Stroud, Shackett, Danielson, Coffey, J. Belanger,~~
Lockwood, ~~Bickford, Copeland~~ and Bishop.

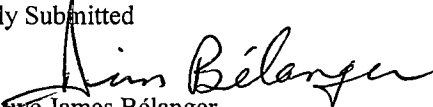
Bill Sponsors: Rep. A. White, Graf 13; Rep. Almy, Graf 13

TESTIMONY

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

1. **Rep Andrew White**, Grafton 13, Sponsor.
2. **Mr David McMullen** of Wentworth, an assessor in Lebanon, supports the bill. During presidential campaigns he gets repeated requests for lists to identify veterans or the elderly or other groups so they can be targeted. To protect the citizens, these types of lists should be protected.
3. **Rep Kurk**, Hills 2, supports the bill. This legislation balances the needs of the public to know where their taxes are going and the need for privacy on the part of the individual. This needs some clarification since it isn't clear who it applies to. It doesn't do much good to protect records in paper form if it is easily found online. The committee needs to do a little research and perhaps amend this bill to clarify who it applies to.

Respectfully Submitted


Representative James Bélanger
Committee Clerk

HOUSE COMMITTEE ON MUNICIPAL AND COUNTY GOVERNMENT

PUBLIC HEARING ON HB298

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DATE: 29 Jan 2013

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Time Public Hearing Called to Order: 1:30pm

Time Adjourned: 2pm

(please circle if present)

Committee Members: Reps. Porter, Tatro, Hooper, Roberts, Malloy, Carson, Lavender, Enman, S. White, Verschueren, Vail, Stroud, Shackett, Danielson, Coffey, J. Belanger, Lockwood, Bickford, Copeland and Bishop.

Bill Sponsors: Rep. A. White, Graf 13; Rep. Almy, Graf 13

TESTIMONY

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

① Rep white

House Committee on Municipal & County Government
Public Hearing on Bill HB 298

prohibiting the publication of the names of persons granted property tax exemptions, credits, or deferrals

Porter, Marjorie	X	Tatro, Bruce	X	Bélangier, Jim	X
Bickford, David	X	Bishop, Franklin		Carson, Clyde	X
Coffey, James	X	Copeland, Timothy	X	Danielson, David	X
Enman, Larry		Hooper, Dorothea	X	Lavender, Tom	X
Lockwood, Priscilla		Malloy, Dennis	X	Roberts, Kris	X
Shackett, Jeff	X	Stroud, Kathleen	X	Vail, Suzanne	X
Verschueren, James		White, Syndi	X		

LOB Room 301

Date: 29 January 2013

Hearing called to order: 1:30 PM


Hearing Adjourned: 2 PM

Testimony

* indicates written testimony or amendment submitted.

1. Rep Andrew White, Grafton 13, Sponsor.
2. Mr David McMullen of Wentworth, an assessor in Lebanon, supports the bill. During presidential campaigns he gets repeated requests for lists to identify veterans or the elderly or other groups so they can be targeted. To protect the citizens, these types of lists should be protected.
3. Rep Kurk, Hills 2, supports the bill. This legislation balances the needs of the public to know where their taxes are going and the need for privacy on the part of the individual. This needs some clarification since it isn't clear who it applies to. It doesn't do much good to protect records in paper form if it is easily found online. The committee needs to do a little research and perhaps amend this bill to clarify who it applies to.

Respectfully Submitted


Representative James Bélangier
Committee Clerk

Testimony

TITLE V TAXATION

HB 298

CHAPTER 72 PERSONS AND PROPERTY LIABLE TO TAXATION

Property Taxes

Section 72:39-b

72:39-b Procedure for Adoption and Modification of Elderly Exemption. –

I. A town or city may adopt or modify elderly exemptions by the procedure in RSA 72:27-a.

II. An elderly exemption, based on assessed value for qualified taxpayers, may be granted for a different dollar amount determined by the town or city, to a person 65 years of age up to 75 years, to a person 75 years of age up to 80 years, and to a person 80 years of age or older. To qualify, the person must have been a New Hampshire resident for at least 3 consecutive years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married to each other for at least 5 consecutive years. In addition, the taxpayer must have a net income in each applicable age group of not more than a dollar amount determined by the town or city of not less than \$13,400 or, if married, a combined net income of not more than a dollar amount determined by the town or city of not less than \$20,400; and own net assets not in excess of a dollar amount determined by the town or city of not less than \$35,000 excluding the value of the person's residence or, if married, combined net assets not in excess of a dollar amount determined by the town or city of not less than \$35,000 excluding the value of the residence. Under no circumstances shall the amounts of the exemption for any age category be less than \$5,000. The combined net asset amount for married persons shall apply to a surviving spouse until the sale or transfer of the property by the surviving spouse or until the remarriage of the surviving spouse.

Source. 1996, 140:1. 1997, 241:2. 2003, 299:16. 2004, 238:4. 2006, 212:2, eff. June 1, 2006.

CHAPTER 74 ANNUAL INVENTORY OF POLLS AND TAXABLE PROPERTY

Section 74:2

74:2 Exempt Realty. – At the time of making the list of polls and the inventory of estate liable to be taxed the selectmen shall also make an inventory of all lands, buildings and structures which, but for the tax exemption laws of the state, would be taxable as real estate, including all land, but excluding the buildings of the United States, state, county, town, school district or any political subdivision thereof used for public or educational purposes.

Source. 1951, 244:1. RSA 74:2. 1969, 23:2, eff. April 22, 1969.

Voting Sheets

HOUSE COMMITTEE ON MUNICIPAL AND COUNTY GOVERNMENT

EXECUTIVE SESSION on HB298

BILL TITLE: prohibiting the publication of the names of persons granted property tax exemptions, credits, or deferrals.

DATE: February 12, 2013

LOB ROOM: 301

Amendments:

Sponsor: Rep. OLS Document #:

Sponsor: Rep. OLS Document #:

Sponsor: Rep. OLS Document #:

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

Moved by Rep. Carson

Seconded by Rep. Hooper

Vote: 3-11 (Please attach record of roll call vote.)

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

Moved by Rep. Roberts

Seconded by Rep. Coffey

Vote: 12-2 (Please attach record of roll call vote.)

CONSENT CALENDAR VOTE: YES NO (Please circle one)

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

Statement of Intent: Refer to Committee Report

Respectfully submitted,

Rep. James P. Belanger, Clerk

HOUSE COMMITTEE ON MUNICIPAL AND COUNTY GOVERNMENT

EXECUTIVE SESSION on HB298

BILL TITLE: prohibiting the publication of the names of persons granted property tax exemptions, credits, or deferrals.

DATE: 12 FEB 2013

LOB ROOM: 301

Amendments:

Sponsor: Rep. ~~CARSON~~ OLS Document #:

Sponsor: Rep. OLS Document #:

Sponsor: Rep. OLS Document #:

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

Moved by Rep. CARSON

Seconded by Rep. HOOPER 3-11

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

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

Moved by Rep. ROBERTS 12-2

Seconded by Rep. COFFEY

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

CONSENT CALENDAR VOTE: YES NO (Please circle one)

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

Statement of Intent: Refer to Committee Report

Respectfully submitted,

Rep. James P. Belanger, Clerk



2013 SESSION

MUNICIPAL AND COUNTY GOVERNMENT

Bill #: HB 298 Title: PROHIBITING Publishing names of who gets a tax exemption

PH Date: 29 Jan 2013

Exec Session Date: 12 FEB 2013

Motion: OTP

Amendment #: _____

MEMBER	YEAS	NAYS
Porter, Marjorie A, Chairman	✓	
Tatro, Bruce L, V Chairman		✓
Roberts, Kris E		✓
Hooper, Dorothea D	✓	
Carson, Clyde J	✓	
Enman, Larry S		
Lavender, Tom		✓
Malloy, Dennis J		✓
Vail, Suzanne M		✓
Verschueren, James		✓
White, Syndi G		
Stroud, Kathleen M		✓
Lockwood, Priscilla P		✓
Belanger, James P, Clerk		✓
Coffey, James E		✓
Copeland, Timothy D		
Shackett, Jeffrey S		
Bishop, Franklin C		
Bickford, David A		
Danielson, David J		✓
TOTAL VOTE:		

3

11



STATE OF NEW HAMPSHIRE
OFFICE OF THE HOUSE CLERK

1/7/2013 3:58:12 PM
Roll Call Committee Registers
Report

2013 SESSION

MUNICIPAL AND COUNTY GOVERNMENT

Bill #: HB 298 Title: _____

PH Date: 1/1/1 Exec Session Date: 12 FEB 2013

Motion: ITL Amendment #: _____

MEMBER	YEAS	NAYS
Porter, Marjorie A, Chairman		✓
Tatro, Bruce L, V Chairman	✓	
Roberts, Kris E	✓	
Hooper, Dorothea D		✓
Carson, Clyde J	✓	
Enman, Larry S		
Lavender, Tom	✓	
Malloy, Dennis J	✓	
Vail, Suzanne M	✓	
Verschueren, James	✓	
White, Syndi G		
Stroud, Kathleen M	✓	
Lockwood, Priscilla P	✓	
Belanger, James P, Clerk	✓	
Coffey, James E	✓	
Copeland, Timothy D		
Shackett, Jeffrey S		
Bishop, Franklin C		
Bickford, David A		
Danielson, David J	✓	
TOTAL VOTE:		

12 2

Committee Report

REGULAR CALENDAR

February 13, 2013

HOUSE OF REPRESENTATIVES

REPORT OF COMMITTEE

**The Committee on MUNICIPAL AND COUNTY
GOVERNMENT to which was referred HB298,**

**AN ACT prohibiting the publication of the names of
persons granted property tax exemptions, credits, or
deferrals. Having considered the same, report the same
with the following Resolution: RESOLVED, That it is
INEXPEDIENT TO LEGISLATE.**

Rep. Kris E Roberts

FOR THE COMMITTEE

COMMITTEE REPORT

Committee:	MUNICIPAL AND COUNTY GOVERNMENT
Bill Number:	HB298
Title:	prohibiting the publication of the names of persons granted property tax exemptions, credits, or deferrals.
Date:	February 13, 2013
Consent Calendar:	NO
Recommendation:	INEXPEDIENT TO LEGISLATE

STATEMENT OF INTENT

This bill would prohibit the publication of the names of persons granted property tax credit or deferrals. The committee believes that it is important that when it comes to tax payer monies that municipalities be open as possible. NH veteran homeowners are eligible to receive a tax credit up to \$500 and veterans rated totally and permanently disabled are eligible for up to a \$2000 tax credit. Such tax credits are paid by local property owners, as such, it is an expense. Tax deferrals have an affect on the towns over all tax rate. Again the committee believes any factor affecting the tax rate has to be readily available to the public. Additionally HB298 states that whoever fails to comply shall be guilty of a violation, a very serious concern for the committee.

Vote 12-2.

Rep. Kris E Roberts
FOR THE COMMITTEE

Original: House Clerk
Cc: Committee Bill File

REGULAR CALENDAR

MUNICIPAL AND COUNTY GOVERNMENT

HB298, prohibiting the publication of the names of persons granted property tax exemptions, credits, or deferrals. **INEXPEDIENT TO LEGISLATE.**

Rep. Kris E Roberts for MUNICIPAL AND COUNTY GOVERNMENT. This bill would prohibit the publication of the names of persons granted property tax credit or deferrals. The committee believes that it is important that when it comes to tax payer monies that municipalities be open as possible. NH veteran homeowners are eligible to receive a tax credit up to \$500 and veterans rated totally and permanently disabled are eligible for up to a \$2000 tax credit. Such tax credits are paid by local property owners, as such, it is an expense. Tax deferrals have an affect on the towns over all tax rate. Again the committee believes any factor affecting the tax rate has to be readily available to the public. Additionally HB298 states that whoever fails to comply shall be guilty of a violation, a very serious concern for the committee. **Vote 12-2.**

COMMITTEE REPORT

COMMITTEE: MFCG

BILL NUMBER: HB 298

TITLE: PROHIBITING The publication of names of persons granted prop tax exemptions, credits

DATE: 11 Feb 2013 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:
HB 298 would prohibit the publication of the names of persons granted property tax credits or deferrals.
 The committee believe that it is important that when it comes to tax payer monies that towns municipalities be open as possible. NH Veterans Homeowners are eligible to receive a tax credit up to \$500 and veterans rated totally and permanently disabled are eligible for up to a \$2000 tax credit. Such tax credits ARE paid by local property owners, as such it is an expense. ~~most towns would then veterans by providing these tax credits.~~ Additionally HB 298 would impose a state that whoever fail to comply shall be guilty of a violation. A very serious concern for the committee.

COMMITTEE VOTE: 12-2 ~~CREDITS AND TAX deferrals~~ have an affect on the towns over a tax rate. Again the committee believe any factor affecting the tax rate has to be readily available to the public.

RESPECTFULLY SUBMITTED,

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

Rep. [Signature]
 For the Committee
[Signature]