

**CONSENT CALENDAR**

**March 9, 2022**

**HOUSE OF REPRESENTATIVES**

**REPORT OF COMMITTEE**

**The Committee on Municipal and County Government  
to which was referred HB 1350,**

**AN ACT relative to the procedure for valuation of  
property for property tax purposes. Having considered  
the same, report the same with the following resolution:  
RESOLVED, that it is INEXPEDIENT TO LEGISLATE.**

**Rep. John MacDonald**

**FOR THE COMMITTEE**

## COMMITTEE REPORT

<b>Committee:</b>	<b>Municipal and County Government</b>
<b>Bill Number:</b>	<b>HB 1350</b>
<b>Title:</b>	<b>relative to the procedure for valuation of property for property tax purposes.</b>
<b>Date:</b>	<b>March 9, 2022</b>
<b>Consent Calendar:</b>	<b>CONSENT</b>
<b>Recommendation:</b>	<b>INEXPEDIENT TO LEGISLATE</b>

### STATEMENT OF INTENT

This bill would have modified the procedure for valuation of property for property tax purposes. The bill stated "In addition to the 5-year valuation procedure under RSA 75:8-a and the option for annual appraisal under RSA 75:8-b, voters may petition the local governing body to conduct a full revaluation of property within the municipality". The committee, after receiving testimony and discussion, concluded that the current time period of five years for a required revaluation was reasonable. Individual property owners have avenues in which to challenge the evaluation of their property.

Vote 16-0.

Rep. John MacDonald  
FOR THE COMMITTEE

Original: House Clerk  
Cc: Committee Bill File

## CONSENT CALENDAR

Municipal and County Government

**HB 1350**, relative to the procedure for valuation of property for property tax purposes.  
**INEXPEDIENT TO LEGISLATE.**

Rep. John MacDonald for Municipal and County Government. This bill would have modified the procedure for valuation of property for property tax purposes. The bill stated "In addition to the 5-year valuation procedure under RSA 75:8-a and the option for annual appraisal under RSA 75:8-b, voters may petition the local governing body to conduct a full revaluation of property within the municipality". The committee, after receiving testimony and discussion, concluded that the current time period of five years for a required revaluation was reasonable. Individual property owners have avenues in which to challenge the evaluation of their property. **Vote 16-0.**

Original: House Clerk  
Cc: Committee Bill File

**HOUSE COMMITTEE ON MUNICIPAL AND COUNTY GOVERNMENT**

**EXECUTIVE SESSION on HB 1350**

**BILL TITLE:** relative to the procedure for valuation of property for property tax purposes.

**DATE:** February 28, 2022

**LOB ROOM:** 301 - 303

**MOTIONS:** **INEXPEDIENT TO LEGISLATE**

Moved by Rep. J. MacDonald

Seconded by Rep. Tripp

Vote: 16-0

**CONSENT CALENDAR: YES**

**Statement of Intent:** Refer to Committee Report

Respectfully submitted,

Rep John MacDonald, Clerk

HOUSE COMMITTEE ON MUNICIPAL AND COUNTY GOVERNMENT

EXECUTIVE SESSION on HB 1350

BILL TITLE: relative to the procedure for valuation of property for property tax purposes.

DATE: 2/28/22

LOB ROOM: 301-303

MOTION: (Please check one box)

- OTP
- ITL
- Retain (1<sup>st</sup> year)
- Adoption of Amendment # \_\_\_\_\_
- Interim Study (2nd year)
- (if offered)

Moved by Rep. \_\_\_\_\_ Seconded by Rep. \_\_\_\_\_ Vote: \_\_\_\_\_

MOTION: (Please check one box)

- OTP
- OTP/A
- ITL
- Retain (1<sup>st</sup> year)
- Adoption of Amendment # \_\_\_\_\_
- Interim Study (2nd year)
- (if offered)

Moved by Rep. J. MacDonald Seconded by Rep. Tripp Vote: 16-0

MOTION: (Please check one box)

- OTP
- OTP/A
- ITL
- Retain (1<sup>st</sup> year)
- Adoption of Amendment # \_\_\_\_\_
- Interim Study (2nd year)
- (if offered)

Moved by Rep. \_\_\_\_\_ Seconded by Rep. \_\_\_\_\_ Vote: \_\_\_\_\_

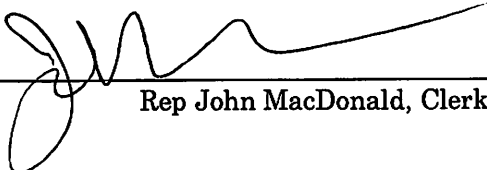
MOTION: (Please check one box)

- OTP
- OTP/A
- ITL
- Retain (1<sup>st</sup> year)
- Adoption of Amendment # \_\_\_\_\_
- Interim Study (2nd year)
- (if offered)

Moved by Rep. \_\_\_\_\_ Seconded by Rep. \_\_\_\_\_ Vote: \_\_\_\_\_

CONSENT CALENDAR:  YES  NO

Minority Report?  Yes  No If yes, author, Rep: \_\_\_\_\_ Motion \_\_\_\_\_

Respectfully submitted:  \_\_\_\_\_  
Rep John MacDonald, Clerk



2022 SESSION

Municipal and County Government

Bill #: 1350 Motion: ITL AM #: \_\_\_\_\_ Exec Session Date: 2/28/22

<u>Members</u>	<u>YEAS</u>	<u>Nays</u>	<u>NV</u>
Dolan, Tom Chairman	16		
Piemonte, Tony Vice Chairman <i>Lascelles</i>	1		
MacDonald, John T. Clerk	2		
Tripp, Richard P.	3		
Guthrie, Joseph A.	4		
<del>Lascelles, Richard W.</del> <i>Johnson</i>	5		
McBride, Everett P.			
Melvin, Charles R.	6		
Ayer, Paul F.	7		
Pauer, Diane	8		
Maggiore, Jim V.	9		
<del>Treleaven, Susan GS</del>			
Gilman, Julie D.	10		
<del>Stavis, Laurel</del>			
Mangipudi, Latha D.	11		
Vann, Ivy C.	12		
<del>Klee, Patricia S.</del> <i>Penner</i>	13		
Gallager, Eric B.	14		
Rung, Rosemarie	15		
<b>TOTAL VOTE:</b>	16	0	

**HOUSE COMMITTEE ON MUNICIPAL AND COUNTY GOVERNMENT**

**PUBLIC HEARING ON HB 1350**

**BILL TITLE:** relative to the procedure for valuation of property for property tax purposes.

**DATE:** January 31, 2022

**LOB ROOM:** 301 - 303

**Time Public Hearing Called to Order:** 11:35 a.m.

**Time Adjourned:** 11:58 a.m.

**Committee Members:** Reps. Dolan, Piemonte, J. MacDonald, Tripp, Guthrie, Lascelles, Melvin, Ayer, Pauer, Maggiore, Gilman, Stavis, Mangipudi, Vann, Klee, Gallagher and Rung

**Bill Sponsors:**

**Rep. Berry**

**TESTIMONY**

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

**Rep. Diane Pauer** - Introduced the bill. No primary sponsor.

**Katherine Keck, NH Municipal Association** - Opposes the bill. Four current ways to deal with a re-evaluation. Not sure of the purpose or reason for this evaluation.

**Rep. Mangipudi:** Do multiple avenues currently exist? **ANS** It would create a fifth avenue. Not sure why the sponsor is presenting this bill.

**Rep. Pauer:** Examples of re-evaluation?

**Jim Michael, Head Assessor, Town of Hudson** - Explain examples of when a re-evaluation may be needed.

**Rep. Maggiore:** 100% could request a legal position to do another re-evaluation? **ANS:** That is above my pay grade.

Respectfully submitted,

Rep. John MacDonald  
Clerk





# House Remote Testify

## Municipal and County Government Committee Testify List for Bill HB1350 on 2022-01-31

Support: 41 Oppose: 65 Neutral: 0 Total to Testify: 0

[Export to Excel](#)

<u>Name</u>	<u>City, State</u> <u>Email Address</u>	<u>Title</u>	<u>Representing</u>	<u>Position</u>	<u>Testifying</u>	<u>Non-Germane</u>	<u>Signed Up</u>
Weston, Joyce	Plymouth, NH jweston14@roadrunner.com	An Elected Official	Myself	Oppose	No	No	1/29/2022 7:30 AM
Robinson, Steven	Northwood, NH Nikkiandme@yahoo.com	A Member of the Public	Myself	Support	No	No	1/29/2022 5:35 PM
Robinson, Karen	Northwood, NH Bdabng12@yahoo.com	A Member of the Public	Myself	Support	No	No	1/29/2022 5:36 PM
Hunnewell, Richard	Holderness, NH hunnewell.richard@gmail.com	A Member of the Public	Myself	Oppose	No	No	1/30/2022 12:03 PM
Hunnewell, Anne	Holderness, NH ahunne@roadrunner.com	A Member of the Public	Myself	Oppose	No	No	1/30/2022 12:03 PM
Doherty, David	Pembroke, NH ddoherty0845@gmail.com	A Member of the Public	Myself	Oppose	No	No	1/30/2022 1:20 PM
Dolkart, Vivian	Grantham, NH viviandolkart@comcast.net	A Member of the Public	Myself	Oppose	No	No	1/30/2022 2:29 PM
Dunn, Cara	Londonderry, NH Choccraving@gmail.com	A Member of the Public	Myself	Support	No	No	1/30/2022 3:14 PM
Dontonville, Roger	Enfield, NH rdontonville@gmail.com	An Elected Official	Myself	Oppose	No	No	1/30/2022 3:22 PM
Tucker, Katherine	Wilmot, NH katherine.s.tucker@valley.net	A Member of the Public	Myself	Oppose	No	No	1/30/2022 3:35 PM
Cranage, Amy	Grantham, NH cranhan@comcast.net	A Member of the Public	Myself	Oppose	No	No	1/30/2022 4:24 PM
Hegfield, Laura	Amherst, NH laurahegfield@comcast.net	A Member of the Public	Myself	Oppose	No	No	1/30/2022 4:30 PM
Robinson, Ellis	Grantham, NH ellismmrobinson@gmail.com	A Member of the Public	Myself	Oppose	No	No	1/30/2022 7:59 PM

Mackey, Phyllis	Newfields, NH phylmackey@hotmail.com	A Member of the Public	Myself	Oppose	No	No	1/30/2022 8:22 PM
Glass, Jonathan	Cornish, NH jglass1063@gmail.com	A Member of the Public	Myself	Oppose	No	No	1/30/2022 10:17 PM
Crandell-Glass, Jane	Cornish, NH bostonjane@me.com	A Member of the Public	Myself	Oppose	No	No	1/30/2022 10:27 PM
Parshall, Lucius	Marlborough, NH lucius.parshall@leg.state.nh.us	An Elected Official	Myself	Oppose	No	No	1/30/2022 10:44 PM
Boyle, Mary	Cornish, NH mary.n.boyle@gmail.com	A Member of the Public	Myself	Oppose	No	No	1/30/2022 11:01 PM
Grassie, Chuck	Rochester, NH chuck.grassie@leg.state.nh.us	An Elected Official	Strafford 11	Oppose	No	No	1/30/2022 11:39 PM
Rich, Cecilia	Somersworth, NH cecilia.rich@leg.state.nh.us	An Elected Official	Myself	Oppose	No	No	1/31/2022 6:30 AM
HALLOCK, LINDA	Cornish, NH lindash@mail.com	A Member of the Public	Myself	Oppose	No	No	1/31/2022 8:21 AM
Ford Burley, Nicole	Lebanon, NH nicole.ford.burley@gmail.com	A Member of the Public	Myself	Oppose	No	No	1/31/2022 8:40 AM
Stevens, Deb	Nashua, NH debstevens4ward7@gmail.com	An Elected Official	My 10K constituents	Oppose	No	No	1/31/2022 8:48 AM
DePuy, Charles	Lebanon, NH c.depuy@yahoo.com	A Member of the Public	Myself	Oppose	No	No	1/31/2022 9:26 AM
Frost, Sherry	Dover, NH sherry.frost@leg.state.nh.us	An Elected Official	Myself	Oppose	No	No	1/31/2022 9:59 AM
Lewis, Elizabeth	Nashua, NH ecop.lewis@gmail.com	A Member of the Public	Myself	Oppose	No	No	1/31/2022 10:08 AM
Hamblet, Joan	Portsmouth, NH jhamblet4@gmail.com	A Member of the Public	Myself	Oppose	No	No	1/31/2022 10:27 AM
Lewandowski, Jean	Nashua, NH jlewando@hotmail.com	A Member of the Public	Myself	Oppose	No	No	1/31/2022 11:04 AM
bory, lee	nashua, NH leebory@juno.com	A Member of the Public	Myself	Oppose	No	No	1/31/2022 11:05 AM
Pimentel, Rod	Henniker, NH Rod.pimentel@leg.state.nh.us	An Elected Official	Myself	Oppose	No	No	1/31/2022 11:20 AM
McTigue, Deborah	Enfield, NH mctigue44@comcast.net	A Member of the Public	Myself	Oppose	No	No	1/31/2022 11:33 AM

perez, maria	milford, NH mariaeli63@gmail.com	An Elected Official	Myself	Oppose	No	No	1/31/2022 12:08 PM
Bouchard, Donald	MANCHESTER, NH donaldjbouchard@gmail.com	An Elected Official	Myself	Oppose	No	No	1/31/2022 12:31 PM
Hamer, Heidi	Manchester, NH heidi.hamer@leg.state.nh.us	An Elected Official	Myself	Oppose	No	No	1/31/2022 2:11 PM
Almy, Susan	Lebanon, NH Susan.almy@comcast.net	An Elected Official	Myself	Oppose	No	No	1/31/2022 3:48 PM
Duncan, Stan	Newton, NH standuncan@post.harvard.edu	A Member of the Public	Myself	Oppose	No	No	1/31/2022 5:14 PM
Bowles, Margaret	Lyme, NH mcb2885@gmail.com	A Member of the Public	Myself	Oppose	No	No	1/31/2022 9:38 PM

HB 1350 - AS INTRODUCED

2022 SESSION

22-2619  
05/10

HOUSE BILL            **1350**

AN ACT                relative to the procedure for valuation of property for property tax purposes.

SPONSORS:            Rep. Berry, Hills. 44

COMMITTEE:          Municipal and County Government

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ANALYSIS

This bill allows residents to petition the local governing body to conduct a full revaluation of property for property tax purposes.

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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 Twenty Two*

AN ACT relative to the procedure for valuation of property for property tax purposes.

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

1 1 New Section; Appraisal of Taxable Property; Petition for Revaluation. Amend RSA 75 by  
2 inserting after section 8-b the following new section:

3 75:8-c Petition for Revaluation. In addition to the 5-year valuation procedure under RSA 75:8-a  
4 and the option for annual appraisal under RSA 75:8-b, voters may petition the local governing body  
5 to conduct a full revaluation of property within the municipality. To qualify, the petition shall  
6 contain the signatures of at least 10 percent of the total number of registered voters in the  
7 municipality, collected over a 60-day period; provided that, if the municipality has a lower threshold  
8 for consideration of a warrant article, the lower threshold shall apply. When a qualifying petition is  
9 submitted, the governing body shall take up the question of whether to conduct a revaluation in the  
10 following manner:

11 I. In a town, other than a town that has adopted a charter pursuant to RSA 49-D, the  
12 question shall be placed on the warrant of a special or annual town meeting, by the governing body  
13 or by petition pursuant to RSA 39:3.

14 II. In a city or town that has adopted a charter pursuant to RSA 49-C or RSA 49-D, the  
15 governing body shall consider and act upon the question in accordance with its normal procedures  
16 for passage of resolutions, ordinances, and other legislation; provided that in no case shall the  
17 petition be simply received and filed without further action or vote by the body. In the alternative,  
18 the governing body of such municipality may place the question on the official ballot for any regular  
19 municipal election.

20 2 Effective Date. This act shall take effect 60 days after its passage.