

**CONSENT CALENDAR**

**April 25, 2022**

**HOUSE OF REPRESENTATIVES**

**REPORT OF COMMITTEE**

**The Committee on Municipal and County Government  
to which was referred SB 312,**

**AN ACT relative to adjusted assessments of taxable  
property. Having considered the same, report the same  
with the recommendation that the bill OUGHT TO  
PASS.**

**Rep. Richard Lascelles**

**FOR THE COMMITTEE**

## COMMITTEE REPORT

Committee:	<b>Municipal and County Government</b>
Bill Number:	<b>SB 312</b>
Title:	<b>relative to adjusted assessments of taxable property.</b>
Date:	<b>April 25, 2022</b>
Consent Calendar:	<b>CONSENT</b>
Recommendation:	<b>OUGHT TO PASS</b>

### STATEMENT OF INTENT

The committee agreed with the sponsors of the bill on the need for assessors and selectmen to correct errors in existing appraisals.

Vote 19-0.

Rep. Richard Lascelles  
FOR THE COMMITTEE

Original: House Clerk  
Cc: Committee Bill File

## **CONSENT CALENDAR**

Municipal and County Government

**SB 312**, relative to adjusted assessments of taxable property. **OUGHT TO PASS.**

Rep. Richard Lascelles for Municipal and County Government. The committee agreed with the sponsors of the bill on the need for assessors and selectmen to correct errors in existing appraisals.

**Vote 19-0.**

Original: House Clerk

Cc: Committee Bill File

**HOUSE COMMITTEE ON MUNICIPAL AND COUNTY GOVERNMENT**

**EXECUTIVE SESSION on SB 312**

**BILL TITLE:** relative to adjusted assessments of taxable property.

**DATE:** April 18, 2022

**LOB ROOM:** 301 - 303

**MOTIONS:** OUGHT TO PASS

Moved by Rep. Lascelles

Seconded by Rep. Ayer

Vote: 19-0

**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 SB 312

BILL TITLE: relative to adjusted assessments of taxable property.

DATE: 4/18/22

LOB ROOM: 301

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. LAScelles Seconded by Rep. ~~MAJORS~~ AYEN Vote: \_\_\_\_\_

MOTION: (Please check one box)

- OTP
- OTP/A
- ITL
- Retain (1<sup>st</sup> year)
- Adoption of Amendment # 190
- 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: \_\_\_\_\_

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 \_\_\_\_\_

*LAScelles - Major*

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



2022 SESSION

Municipal and County Government

Bill #: SB312 Motion: OTP AM #: \_\_\_\_\_ Exec Session Date: 4/18/22

<u>Members</u>	<u>YEAS</u>	<u>Nays</u>	<u>NV</u>
Dolan, Tom Chairman	19		
Piemonte, Tony Vice Chairman	1		
MacDonald, John T. Clerk	2		
Tripp, Richard P.	3		
Guthrie, Joseph A.	4		
Lascelles, Richard W.	5		
McBride, Everett P. <i>Tonosian</i>	6		
Melvin, Charles R.	7		
Ayer, Paul F.	8		
Pauer, Diane	9		
Maggiore, Jim V. <i>Stavis</i>	10		
Treleaven, Susan GS <i>Jack</i>	11		
Gilman, Julie D.	12		
Stavis, Laurel <i>Perez</i>	13		
Mangipudi, Latha D.	14		
Vann, Ivy C.	15		
Klee, Patricia S.	16		
Gallager, Eric B.	17		
Rung, Rosemarie	18		
<b>TOTAL VOTE:</b>	<b>19</b>	<b>0</b>	

HOUSE COMMITTEE ON MUNICIPAL AND COUNTY GOVERNMENT

PUBLIC HEARING ON SB 312

**BILL TITLE:** relative to adjusted assessments of taxable property.

**DATE:** April 9, 2022

**LOB ROOM:** 301 - 303

**Time Public Hearing Called to Order:** 4:16 p.m.

**Time Adjourned:** 4:30 p.m.

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

**Bill Sponsors:**

Sen. Gray

Sen. Birdsell

Rep. Piemonte

Rep. P. Schmidt

**TESTIMONY**

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

**Rep. Tony Piemonte** - Introduced the bill. Annually in accordance with state guidelines and to connect any errors in existing appraisals.

Rep. Rung: Is this not done now? ANS: Connecting any errors.

Rep. Pauer: Genesis of this bill.? ANS: This existed before made changes.

Rep. Gilman: This may increase the tax abatements? ANS: Yes, it may.

**Natch Greyes, NH Municipal Association** - Supports the bill. Reassessment process every five years. The property owners interpretation was correct according to the court. Merrimack Premium Mall or Market - Private Market values at compared to other, this connects, instead of waiting five years could be changed.

**\*Betsey Patten, Assessing Standards Board** - Supports the bill. Line 3 change - does that mean changes to the property? ANS: Senator Gray - You get a building permit which requires the inspection to go out. The person who has the error is not paying their appropriate taxes.

**Jim Michaud** - Supports the bill. Did not speak.

Respectfully submitted,

Rep. John MacDonald  
Clerk







# House Remote Testify

## Municipal and County Government Committee Testify List for Bill SB312 on 2022-04-07

Support: 3 Oppose: 0 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>
Birdsell, Senator Regina	Hampstead, NH regina.birdsell@leg.state.nh.us	An Elected Official	Senate District 19	Support	No	No	3/29/2022 11:48 AM
Gray, James	Rochester, NH James.Gray@leg.state.nh.us	An Elected Official	Sen. James Gray SD 6	Support	No	No	4/6/2022 11:08 AM
Greyes, Natch	Concord, NH ngreyes@nhmunicipal.org	A Lobbyist	New Hampshire Municipal Association	Support	No	No	4/7/2022 1:23 PM

Part II, [Art.] 6. [Valuation and Taxation.] The public charges of government, or any part thereof, may be raised by taxation upon polls, estates, and other classes of property, including franchises and property when passing by will or inheritance; and there shall be a valuation of the estates within the state taken anew once in every five years, at least, and as much oftener as the general court shall order.

June 2, 1784

Amended 1903 to permit taxes on other classes of property including franchises and property passing by inheritances.

75:7

TAXATION

persons as they shall think just and reasonable, whenever it shall appear that the income of their estates is not sufficient to support them.

HISTORY

Source. RS 42:4. CS 44:5. GS 52:5. GL 56:5. PS 58:5. PL 63:5. RL 76:6.

Revision note. The session laws of 1949, ch. 309, § 1, erroneously indicated that this section was thereby amended. The provision apparently intended was RL c. 87, s. 6.

ANNOTATIONS

Cited

Cited in Phillips Exeter Academy v. Exeter (1940) 90 NH 472, 27 A2d 569.

75:7 Oath. The selectmen and assessors shall take and subscribe upon the copies or original inventories and assessments of both resident and non-resident taxes, furnished by them to the town clerks in their respective towns, to be recorded in the clerk's records, the following oath, which may be subscribed before any justice of the peace or notary public: We, the selectmen and assessors of \_\_\_\_\_, do solemnly swear that in making the inventory for the purpose of assessing the foregoing taxes we appraised all taxable property at its full value, and as we would appraise the same in payment of a just debt due from a solvent debtor. So help us God.

HISTORY

Source. 1874, 99:1. GL 56:6. PS 58:6. PL 63:6. RL 76:7. RSA 75:7. 1969, 23:6, eff. April 22, 1969.

Amendments—1969. Substituted "inventories" for "invoices" following "original" and "inventory" for "invoice" following "making the".

ANNOTATIONS

1. Failure to take oath

This provision is directory merely, and neglect to comply therewith does not invalidate the assessment. Odiorne v. Rand (1880) 59 NH 504.

Phillips Exeter Academy v. Exeter (1943) 92 NH 473, 33 A2d 665.

Cited

Cited in Winnipiseogee Lake Cotton & Woolen Mfg. Co. v. City of Laconia (1906) 74 NH 82, 65 A 378.

2. Nature of oath

The required oath is in literal correspondence with the statement of their duty.

75:8 Revised Inventory. The assessors and selectmen shall, in the month of April in each year, examine all the real estate in their respective cities and towns, shall reappraise all such real estate as has changed in value in the year next preceding, and shall correct all errors that they find in the then existing appraisal; and such corrected appraisal shall be made a part of the inventory in such cities and towns; and the inventory thus revised shall be sworn to, as provided in RSA 75:7.

# TITLE V TAXATION

SB 312

## CHAPTER 75 APPRAISAL OF TAXABLE PROPERTY

### Section 75:8

#### **75:8 Revised Inventory. –**

I. Annually, and in accordance with state assessing guidelines, the assessors and selectmen shall adjust assessments to reflect changes so that all assessments are reasonably proportional within that municipality. All adjusted assessments shall be included in the inventory of that municipality and shall be sworn to in accordance with RSA 75:7.

II. Assessors and selectmen shall consider adjusting assessments for any properties that:

- (a) They know or believe have had a material physical change;
- (b) Changed in ownership;
- (c) Have undergone zoning changes;
- (d) Have undergone changes to exemptions, credits or abatements;
- (e) Have undergone subdivision, boundary line adjustments, or mergers; or
- (f) Have undergone other changes affecting value.

**Source.** 1876, 27:1. GL 56:11. PS 58:7. PL 63:7. RL 76:8. RSA 75:8. 1969, 23:7. 2001, 158:53. 2003, 307:13, eff. July 1, 2003.

SB 312 - AS INTRODUCED

2022 SESSION

22-2907

05/08

SENATE BILL **312**

AN ACT relative to adjusted assessments of taxable property.

SPONSORS: Sen. Gray, Dist 6; Sen. Birdsell, Dist 19; Rep. Piemonte, Rock. 4; Rep. P. Schmidt, Straf. 19

COMMITTEE: Ways and Means

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ANALYSIS

This bill provides that the assessors and selectmen shall, as part of creating an annual revised inventory of taxable property, correct any errors in existing appraisals.

.....

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 Twenty Two*

AN ACT                   relative to adjusted assessments of taxable property.

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

1           1 Appraisal of Taxable Property; Revised Inventory. Amend RSA 75:8, I to read as follows:

2           I. Annually, and in accordance with state assessing guidelines, the assessors and selectmen  
3 shall adjust assessments to reflect changes ***and to correct any errors in existing appraisals*** so  
4 that all assessments are reasonably proportional within that municipality. All adjusted assessments  
5 shall be included in the inventory of that municipality and shall be sworn to in accordance with RSA  
6 75:7.

7           2 Effective Date. This act shall take effect 60 days after its passage.