HB 1125 - AS INTRODUCED

2020 SESSION

HOUSE BILL 1125

AN ACT enabling municipalities to adopt an exemption from property taxes for volunteer firefighters and volunteer emergency medical personnel.


COMMITTEE: Municipal and County Government

ANALYSIS

This bill enables municipalities to adopt a property tax exemption for volunteer firefighters and volunteer emergency medical personnel.

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 Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.
AN ACT enabling municipalities to adopt an exemption from property taxes for volunteer firefighters and volunteer emergency medical personnel.

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

1 New Section Property Taxation; Property Tax Exemption for Volunteer Firefighters and Volunteer Emergency Medical Personnel. Amend RSA 72 by inserting after section 28-c the following new section:


I. A town or city may adopt or rescind an optional tax exemption for volunteer firefighters and volunteer emergency medical personnel pursuant to the procedure provided in RSA 72:27-a.

II. The amount of the exemption from assessed value for property tax purposes on the person's residential real estate, which may be equal to the entire assessed value of the property or a fraction thereof, shall be determined by the municipality and established pursuant to the procedure in RSA 72:27-a.

III. To qualify for the tax exemption, the person shall be a resident of this state, engaged at any point during the taxable period as a volunteer firefighter or volunteer emergency medical personnel with a fire department or emergency medical services (EMS) department. Volunteer status shall be defined by the municipality.

IV. The application for the tax exemption under this section shall be filed annually and accompanied by a statement from the fire department or EMS department certifying that the individual is a volunteer firefighter or volunteer emergency medical personnel actively engaged in providing such services for the benefit of a New Hampshire community. The application shall include any additional information that may be required by the assessor's office to verify the individual's eligibility for the exemption.

2 Property Tax Exemption for Volunteer Firefighters and Volunteer Emergency Medical Personnel; Adoption Procedure; Reference Added. Amend the introductory paragraph of RSA 72:27-a, I to read as follows:


3 Definitions; Reference Added. Amend RSA 72:29, VI to read as follows:

VI. For purposes of RSA 72:28, 28-b, 28-c, 28-d, 29-a, 30, 31, 32, 33, 35, 36-a, 37, 37-a, 37-b, 38-a, 39-a, 39-c, 62, 66, and 70, the ownership of real estate, as expressed by such words as "owner,"
"owned" or "own," shall include those who have placed their property in a grantor/revocable trust or who have equitable title or the beneficial interest for life in the subject property.

4 Property Taxation; Application Procedure; Reference Added. Amend the introductory paragraph of RSA 72:33, I to read as follows:

I. No person shall be entitled to the exemptions or tax credits provided by RSA 72:28, 28-b, 28-c, 28-d, 29-a, 30, 31, 32, 35, 36-a, 37, 37-a, 37-b, 38-b, 39-b, 39-c, 62, 66, and 70 unless the person has filed with the selectmen or assessors, by April 15 preceding the setting of the tax rate, a permanent application therefor, signed under penalty of perjury, on a form approved and provided by the commissioner of revenue administration, showing that the applicant is the true and lawful owner of the property on which the exemption or tax credit is claimed and that the applicant was duly qualified upon April 1 of the year in which the exemption or tax credit is first claimed, or, in the case of financial qualifications, that the applicant is duly qualified at the time of application. The form shall include the following and such other information deemed necessary by the commissioner:

5 Appeals; Reference Added. Amend RSA 72:34-a to read as follows:

72:34-a Appeal From Refusal to Grant Exemption, Deferral, or Tax Credit. Whenever the selectmen or assessors refuse to grant an applicant an exemption, deferral, or tax credit to which the applicant may be entitled under the provisions of RSA 72:23, 23-d, 23-e, 23-f, 23-g, 23-h, 23-i, 23-j, 23-k, 28, 28-b, 28-c, 28-d, 29-a, 30, 31, 32, 35, 36-a, 37, 37-a, 37-b, 38-a, 38-b, 39-a, 39-b, 39-c, 41, 42, 62, 66, or 70 the applicant may appeal in writing, on or before September 1 following the date of notice of tax under RSA 72:1-d, to the board of tax and land appeals or the superior court, which may order an exemption, deferral, or tax credit, or an abatement if a tax has been assessed.

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