HOUSE BILL  1533-LOCAL

AN ACT  limiting the increase in property taxes for certain persons.


COMMITTEE:  Municipal and County Government

ANALYSIS

This bill limits property tax increases for individuals 67 years of age and over, individuals eligible for social security benefits due to disability, and permanently and totally disabled veterans.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 limiting the increase in property taxes for certain persons.

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

1 New Section; Property Tax Increase Limitation. Amend RSA 76 by inserting after section 2-a the following new section:

76:2-b Property Tax Limitation for Persons with Disabilities and Persons 67 Years of Age or Over.

I. The provisions of this section shall apply to individuals who meet the requirements of paragraph II, notwithstanding any provision of this chapter or RSA 75 to the contrary. Individuals who meet the requirements of paragraph II shall also be eligible for the exemptions allowed under RSA 72.

II.(a) The property tax on residential real estate, as defined by RSA 72:29, II, shall not be increased by more than one percent per year if such residential real estate is owned by a resident who:

(1) Is 67 years of age or over; or

(2) Is a totally and permanently disabled veteran, who has received a discharge other than dishonorable from service in the armed forces of the United States as defined in RSA 21:50, II, and has been determined by the Department of Veterans Affairs to be 100 percent disabled from such service-connected disability; or

(3) Is eligible under Title II or Title XVI of the Social Security Act for benefits to the disabled.

(b) The provisions of this section shall also apply in municipalities where real estate is reassessed, and the reassessment results in an increased assessed valuation for the real estate in the municipality. All applications made under this section shall be subject to the provisions of paragraphs III and IV.

III. No person shall be entitled to the property tax increase limitation provided in paragraph II unless the person has filed with the selectmen or assessors, on or before April 15, 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 duly qualified and is the true and lawful owner of the property on which the exemption is claimed. Any person who changes his or her residence after filing such a permanent application shall file an amended permanent application on or before the April 15 immediately following his or her change of residence. The filing of the permanent application shall be sufficient for said persons to be eligible for a property tax increase limitation on an annual basis so long as the applicant does not change his or her residence. If any
person, otherwise qualified, shall satisfy the selectmen or assessors that he or she was prevented by
accident, mistake, or misfortune from filing a permanent application or amended permanent
application on or before April 15 of the year in which he desires the limitation to begin, said officials
may receive said application at a later date and grant the limitation thereunder for that year; but no
such application shall be received or limitation granted after the local tax rate has been approved for
that year.

IV.(a) On receipt of an application provided for in paragraph III, the selectmen or assessors
shall examine it as to the right to the property tax increase limitation, the ownership of the property
listed, and, if necessary, the encumbrances reported.

(b) The assessing officials shall grant the property tax increase limitation if they are
satisfied that the applicant has not willfully made any false statement in the application for the
purpose of obtaining the limitation.

V. The names of persons entitled to a property tax increase limitation under paragraph II
shall not be printed in any list for publication except as required under RSA 74:2.

VI. If any entitled person or persons shall own a fractional interest in residential real estate,
each such entitled person shall be granted a property tax increase limitation in proportion to his or
her interest therein with other persons so entitled, but in no case shall the total limitation to all
persons so entitled exceed the amount provided in paragraph II.

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