

HB 117 - AS AMENDED BY THE HOUSE

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2017 SESSION

17-0013

10/01

HOUSE BILL ***117***

AN ACT relative to the property tax exemption for improvements to assist persons with disabilities.

SPONSORS: Rep. McGuire, Merr. 29; Rep. Gauthier, Sull. 3; Sen. Reagan, Dist 17

COMMITTEE: Municipal and County Government

AMENDED ANALYSIS

This bill applies the property tax exemption for improvements to assist persons with disabilities to the installation and use of a standby generator system.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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

AN ACT relative to the property tax exemption for improvements to assist persons with disabilities.

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

1 1 Property Taxation; Exemption for Improvements to Assist Persons with Disabilities;
2 Generators. Amend RSA 72:37-a to read as follows:

3 72:37-a Exemption for Improvements to Assist Persons With Disabilities.

4 I. In this section:

5 (a) "Person with a disability" means a person who by reason of a physical defect or
6 infirmity permanently requires the use of special aids to enable him **or her** to propel himself **or**
7 **herself**.

8 (b) "Residential real estate" has the meaning set forth under RSA 72:29, II.

9 II. Every owner of residential real estate upon which [he] **the owner** resides, and to which
10 he **or she** has made improvements for the purpose of assisting a person with a disability who also
11 resides on such real estate, is each year entitled to an exemption from the assessed value, for
12 property tax purposes, upon such residential real estate determined by deducting the value of such
13 improvements from the assessed value of the residential real estate before determining the taxes
14 upon such real estate.

15 ***II-a. Improvements qualifying for the exemption under this section shall include***
16 ***the installation and use of a standby generator system when such system is included in the***
17 ***assessed value of the residential real estate.***

18 III. The exemption under this section shall apply only in taxable years during which the
19 person with a disability resided on the residential real estate for which the exemption is claimed on
20 April 1 in any given year.

21 IV. No person shall be entitled to an exemption under this section unless he **or she** has
22 filed with the selectmen or assessors, on or before April 15 of some year, a permanent application
23 therefor, signed under the penalty of perjury, on a form approved and provided by the commissioner
24 of revenue administration showing that the applicant is duly entitled and is the true and lawful
25 owner and occupant of the property on which the exemption is claimed. If any person, otherwise
26 qualified to receive an exemption, shall satisfy the selectmen or assessors that he was prevented by
27 accident, mistake or misfortune from filing an application on or before April 15 of the year in which
28 he **or she** desires the exemption, said officials may receive said application at a later date and grant
29 an exemption thereunder for that year; but no such application shall be received or exemption
30 granted after the local tax rate has been approved for that year.

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1 V. Whenever the selectmen or assessors refuse to grant an applicant an exemption to which
2 he may be entitled under this section, said applicant may appeal the decision in accordance with
3 RSA 72:34-a.

4 VI. An exemption granted under this section shall have no effect on an applicant's
5 eligibility for other exemptions as authorized under this chapter.

6 2 Effective Date. This act shall take effect 60 days after its passage.