

HB 241-LOCAL - AS INTRODUCED

2019 SESSION

19-0244

11/05

HOUSE BILL ***241-LOCAL***

AN ACT relative to the homestead exemption.

SPONSORS: Rep. Marple, Merr. 24; Sen. French, Dist 7

COMMITTEE: Municipal and County Government

ANALYSIS

This bill clarifies the tax collection exemption from attachment or liability that applies to the homestead right, and provides that a municipality's failure to send notice of the exemption in certain cases doubles the exemption amount.

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 Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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

AN ACT relative to the homestead exemption.

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

1 1 The Homestead Right; Exemption. Amend RSA 480:4 to read as follows:

2 480:4 Exemption.

3 ***I.*** The homestead right is exempt from attachment during its continuance from levy or sale
4 on execution, and from liability to be encumbered or taken for the payment of debts, except in the
5 following cases:

6 ~~[I.]~~ ***(a)*** In the collection of taxes, ***which have been found only after a jury trial and***
7 ***deliberation held pursuant to Part I, Article 20 of the New Hampshire constitution;***

8 ~~[II.]~~ ***(b)*** In the enforcement of liens of mechanics and others for debts created in the
9 construction, repair or improvement of the homestead;

10 ~~[III.]~~ ***(c)*** In the enforcement of mortgages which are made a charge thereon according to
11 law;

12 ~~[IV.]~~ ***(d)*** In the enforcement of liens filed by homeowner associations or by condominium
13 associations under RSA 356-B, for unpaid assessments against the homestead, including collection
14 costs; and

15 ~~[V.]~~ ***(e)*** In the levy of executions as provided in this chapter.

16 ***II. The failure or omission of the municipality to send notice of the homestead***
17 ***exemption required by RSA 529:20-a, by certified mail to any person who resides or***
18 ***appears to reside on real estate that is to be sold as the result of having been taken by***
19 ***execution, shall double the exemption payable to that person before any taking is made by***
20 ***the municipality. Further, the sheriff or auctioneer must have the reservation of such***
21 ***additional amount shown in all promotions of such auction sale.***

22 2 Effective Date. This act shall take effect 60 days after its passage.