

HB 207 - AS INTRODUCED

2019 SESSION

19-0224

05/10

HOUSE BILL **207**

AN ACT allowing towns and cities to adopt a property tax credit against education taxes for certain persons over 55 years of age.

SPONSORS: Rep. Flanagan, Hills. 26

COMMITTEE: Municipal and County Government

ANALYSIS

 This bill enables municipalities to adopt an education property tax credit for individuals over 55 years of age who have no children in the public school system.

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 Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 allowing towns and cities to adopt a property tax credit against education taxes for certain persons over 55 years of age.

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

1 1 New Section; Education Property Tax Credit; Certain Persons Over 55 Years of Age. Amend
2 RSA 72 by inserting after section 39-b the following new section:

3 72:39-c Education Property Tax Credit for Certain Persons Over 55 Years of Age.

4 I. A town or city may adopt or rescind the property tax credit established under this section
5 by the procedure in RSA 72:27-a.

6 II. A resident taxpayer over 55 years of age who is liable for property taxes for property
7 owned and used as his or her residential real estate, as defined in RSA 72:29, and who has no
8 children enrolled in the public school system, shall be eligible for a tax credit equal to 50 percent of
9 the portion of the property tax designated for state and local education.

10 2 Property Tax Credit; Adoption Procedure; Reference Added. Amend the introductory
11 paragraph of RSA 72:27-a, I to read as follows:

12 I. Any town or city may adopt the provisions of RSA 72:28, RSA 72:28-b, RSA 72:29-a, RSA
13 72:35, RSA 72:37, RSA 72:37-b, RSA 72:38-b, RSA 72:39-a, **RSA 72:39-c**, RSA 72:62, RSA 72:66,
14 RSA 72:70, RSA 72:76, or RSA 72:82 in the following manner:

15 3 Definitions; Reference Added. Amend RSA 72:29, VI to read as follows:

16 VI. For purposes of RSA 72:28, 28-b, 28-c, 29-a, 30, 31, 32, 33, 35, 36-a, 37, 37-a, 37-b, 38-a,
17 39-a, **39-c**, 62, 66, and 70, the ownership of real estate, as expressed by such words as "owner,"
18 "owned" or "own," shall include those who have placed their property in a grantor/revocable trust or
19 who have equitable title or the beneficial interest for life in the subject property.

20 4 Property Taxation; Application Procedure; Reference Added. Amend the introductory
21 paragraph of RSA 72:33, I to read as follows:

22 I. No person shall be entitled to the exemptions or tax credits provided by RSA 72:28, 28-b,
23 28-c, 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
24 filed with the selectmen or assessors, by April 15 preceding the setting of the tax rate, a permanent
25 application therefor, signed under penalty of perjury, on a form approved and provided by the
26 commissioner of revenue administration, showing that the applicant is the true and lawful owner of
27 the property on which the exemption or tax credit is claimed and that the applicant was duly
28 qualified upon April 1 of the year in which the exemption or tax credit is first claimed, or, in the
29 case of financial qualifications, that the applicant is duly qualified at the time of application. The
30 form shall include the following and such other information deemed necessary by the commissioner:

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1 5 Appeals; Reference. Amend RSA 72:34-a to read as follows:

2 72:34-a Appeal From Refusal to Grant Exemption, Deferral, or Tax Credit. Whenever the
3 selectmen or assessors refuse to grant an applicant an exemption, deferral, or tax credit to which
4 the applicant may be entitled under the provisions of RSA 72:23, 23-d, 23-e, 23-f, 23-g, 23-h, 23-i,
5 23-j, 23-k, 28, 28-b, 28-c, 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,
6 62, 66, or 70 the applicant may appeal in writing, on or before September 1 following the date of
7 notice of tax under RSA 72:1-d, to the board of tax and land appeals or the superior court, which
8 may order an exemption, deferral, or tax credit, or an abatement if a tax has been assessed.

9 6 Effective Date. This act shall take effect April, 1, 2020.