

HB 129 - AS INTRODUCED

2019 SESSION

19-0042

05/10

HOUSE BILL **129**

AN ACT relative to property taxes for residents 65 years of age and older.

SPONSORS: Rep. Comtois, Belk. 7; Rep. Abramson, Rock. 20

COMMITTEE: Municipal and County Government

ANALYSIS

This bill enables municipalities to establish a cap on the education property tax for residents aged 65 and older, if the property has been the taxpayer's primary residence for at least 5 years and no school aged child has resided with the taxpayer for the last 5 years.

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 Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 property taxes for residents 65 years of age and older.

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

1 1 New Section; Cap on Education Property Tax; Persons Aged 65 and Older. Amend RSA 72 by
2 inserting after section 39-b the following new section:

3 72:39-c Cap on Education Property Tax for Certain Persons Aged 65 and Older.

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

6 II. A resident taxpayer aged 65 or older who is liable for property taxes for property owned
7 and used as his or her residential real estate, as defined in RSA 72:29, shall be eligible for a cap on
8 the portion of the property tax designated for state and local education if the property has been the
9 taxpayer's primary residence for at least 5 consecutive years preceding April 1 in the year in which
10 the cap is established and no child enrolled in a primary or secondary public school in the state has
11 resided with the taxpayer for at least 5 consecutive years preceding April 1 in the year in which the
12 cap is established. In such cases, any property taxes designated for state or local education which
13 exceed the cap for the taxpayer shall be the amount of the tax credit granted to the taxpayer.

14 2 Property Tax Credit; Adoption Procedure; Reference Added. Amend the introductory
15 paragraph of RSA 72:27-a, I to read as follows:

16 I. Any town or city may adopt the provisions of RSA 72:28, RSA 72:28-b, RSA 72:29-a, RSA
17 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,
18 RSA 72:70, RSA 72:76, or RSA 72:82 in the following manner:

19 3 Definitions; Reference Added. Amend RSA 72:29, VI to read as follows:

20 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,
21 39-a, **39-c**, 62, 66, and 70, the ownership of real estate, as expressed by such words as "owner,"
22 "owned" or "own," shall include those who have placed their property in a grantor/revocable trust or
23 who have equitable title or the beneficial interest for life in the subject property.

24 4 Property Taxation; Application Procedure; Reference Added. Amend the introductory
25 paragraph of RSA 72:33, I to read as follows:

26 I. No person shall be entitled to the exemptions or tax credits provided by RSA 72:28, 28-b,
27 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
28 filed with the selectmen or assessors, by April 15 preceding the setting of the tax rate, a permanent
29 application therefor, signed under penalty of perjury, on a form approved and provided by the
30 commissioner of revenue administration, showing that the applicant is the true and lawful owner of
31 the property on which the exemption or tax credit is claimed and that the applicant was duly

HB 129 - AS INTRODUCED

- Page 2 -

1 qualified upon April 1 of the year in which the exemption or tax credit is first claimed, or, in the
2 case of financial qualifications, that the applicant is duly qualified at the time of application. The
3 form shall include the following and such other information deemed necessary by the commissioner:

4 5 Appeals; Reference. Amend RSA 72:34-a to read as follows:

5 72:34-a Appeal From Refusal to Grant Exemption, Deferral, or Tax Credit. Whenever the
6 selectmen or assessors refuse to grant an applicant an exemption, deferral, or tax credit to which
7 the applicant may be entitled under the provisions of RSA 72:23, 23-d, 23-e, 23-f, 23-g, 23-h, 23-i,
8 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,
9 62, 66, or 70 the applicant may appeal in writing, on or before September 1 following the date of
10 notice of tax under RSA 72:1-d, to the board of tax and land appeals or the superior court, which
11 may order an exemption, deferral, or tax credit, or an abatement if a tax has been assessed.

12 6 Effective Date. This act shall take effect April, 1, 2020.