

CHAPTER 170
HB 411 - FINAL VERSION

05/06/2021 1203s

2021 SESSION

21-0459
05/10

HOUSE BILL ***411***

AN ACT establishing a commission to study the equalization rate used for the calculation of a property tax abatement by the New Hampshire board of tax and land appeals, the superior court, and all cities, towns, and counties.

SPONSORS: Rep. Merner, Coos 7

COMMITTEE: Municipal and County Government

ANALYSIS

 This bill establishes a commission to study the equalization rate used for the calculation of a property tax abatement.

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 Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

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STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty One

AN ACT establishing a commission to study the equalization rate used for the calculation of a property tax abatement by the New Hampshire board of tax and land appeals, the superior court, and all cities, towns, and counties.

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

1 170:1 New Section; Commission to Study the Equalization Rate Used for the Calculation of a
2 Property Tax Abatement. Amend RSA 76 by inserting after section 20 the following new section:

3 76:20-a Commission to Study the Equalization Rate Used for the Calculation of a Property Tax
4 Abatement.

5 I. There is established a commission to study the equalization rate used for the calculation
6 of a property tax abatement. The commission shall consider any inequity in the current system of
7 equalization and establish a method to eliminate the use of 2 separate equalization rates, reported
8 by the department of revenue administration, in 2 separate years, one of which is used for tax
9 assessment purposes and one of which is used for tax appeal purposes, so that the same equalization
10 rate is used by the New Hampshire board of tax and land appeals, the superior court, and all cities,
11 towns, and counties.

12 II. The commission shall be composed of the following members:

13 (a) One member of the assessing standards board, appointed by the board.

14 (b) One member representing the certified municipal assessing officials, appointed by
15 the New Hampshire Association of Assessing Officials.

16 (c) The commissioner of the department of revenue administration, or designee.

17 (d) Two members of the house of representatives, one of whom is a member of the
18 municipal and county government committee and one of whom is a member of the ways and means
19 committee, appointed by the speaker of the house of representatives.

20 (e) One member of the senate, appointed by president of the senate.

21 (f) Three public members, appointed by the governor, one of whom is a municipal
22 attorney practicing before the board of tax and land appeals and superior court in tax abatement
23 cases, one of whom is a municipal official of a town or city with relevant tax abatement and
24 equalization experience, and one of whom is a member of the public, engaged in property valuation
25 for municipalities.

26 (g) One representative of a New Hampshire electric utility company, appointed by the
27 governor.

28 (h) Two members of the business community, appointed by the governor.

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1 III. Legislative members of the commission shall receive mileage at the legislative rate when
2 attending to the duties of the commission.

3 IV. The commission shall study and report as to whether legislation is recommended to
4 correct the inequity in the tax appeal process by establishing a method to eliminate the use of 2
5 separate equalization rates reported by the department of revenue administration in 2 separate
6 years, with one rate used for tax assessment purposes and the other rate used for tax appeal
7 purposes, so that the same equalization rate is used for both tax assessment purposes and in any
8 subsequent appeal to the board of tax and land appeals or the superior court.

9 V. The members of the commission shall elect a chairperson among the members. The first
10 meeting of the commission shall be held no later than February 1, 2022, and shall be called by the
11 first-named house member. A majority of the commission members shall constitute a quorum.

12 VI. The commission shall report its findings and any recommendations for legislation to the
13 speaker of the house of representatives, the senate president, the house and senate clerks, and the
14 governor on or before November 1, 2022.

15 170:2 Repeal. RSA 76:20-a, relative to the commission to study the equalization rate used for
16 the calculation of a property tax abatement, is repealed.

17 170:3 Effective Date.

18 I. Section 2 of this act shall take effect November 1, 2022.

 II. The remainder of this act shall take effect upon its passage.

Approved: July 30, 2021

Effective Date:

I. Section 2 shall take effect November 1, 2022.

II. Remainder shall take effect July 30, 2021.