

CACR 9 - AS INTRODUCED

2021 SESSION

21-0620
06/08

CONSTITUTIONAL AMENDMENT

CONCURRENT RESOLUTION **9**

RELATING TO: relating to municipal taxes.

PROVIDING THAT: providing that a municipality may not raise property taxes more than two percent per year and no more than one percent per year on disabled citizens or senior citizens.

SPONSORS: Rep. Roy, Rock. 32; Rep. Potucek, Rock. 6; Rep. Comtois, Belk. 7; Rep. Aron, Sull. 7

COMMITTEE: Municipal and County Government

ANALYSIS

This constitutional amendment concurrent resolution prohibits municipalities from raising property taxes more than 2 percent per year, based on the prior year's tax, nor more than one percent per year for certain disabled citizens and citizens 67 years of age and older.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type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

CONCURRENT RESOLUTION PROPOSING CONSITUTIONAL AMENDMENT

RELATING TO: relating to municipal taxes.

PROVIDING THAT: providing that a municipality may not raise property taxes more than two percent per year and no more than one percent per year on disabled citizens or senior citizens.

Be it Resolved by the House of Representatives, the Senate concurring, that the Constitution of New Hampshire be amended as follows:

1 I. That article 28 of the first part of the constitution be amended to read as follows:

2 [Art.] 28. [Taxes, by Whom Levied.] No subsidy, charge, tax, impost, or duty, shall be
3 established, fixed, laid, or levied, under any pretext whatsoever, without the consent of the people, or
4 their Representatives in the Legislature, or authority derived from that body. ***No subdivision of***
5 ***the state shall raise property taxes more than two percent per year and no more than one***
6 ***percent per year on citizens who are one hundred percent disabled as determined by the***
7 ***Veterans Administrtion or the Social Security Administration or on citizens 67 years of age***
8 ***or older. This limit shall be based on the actual tax of the previous year and not the rate,***
9 ***and shall be overridden only by a vote conducted by ballot. Warrant articles may not be***
10 ***used to bypass the limit. If a warrant article combined with proposed budgetary increases***
11 ***exceeds the two percent increase, it may only be proposed if it is included in an override***
12 ***vote and the cost and percentage over two percent is clearly explained on the ballot.***

13 II. That the above amendment proposed to the constitution be submitted to the qualified
14 voters of the state at the state general election to be held in November, 2022.

15 III. That the selectmen of all towns, cities, wards and places in the state are directed to
16 insert in their warrants for the said 2022 election an article to the following effect: To decide
17 whether the amendments of the constitution proposed by the 2021 session of the general court shall
18 be approved.

19 IV. That the wording of the question put to the qualified voters shall be:

20 "Are you in favor of amending article 28 of the first part of the constitution to read as follows:

21 [Art.] 28. [Taxes, by Whom Levied.] No subsidy, charge, tax, impost, or duty, shall be
22 established, fixed, laid, or levied, under any pretext whatsoever, without the consent of the people, or
23 their Representatives in the Legislature, or authority derived from that body. No subdivision of the
24 state shall raise property taxes more than two percent per year and no more than one percent per
25 year on citizens who are one hundred percent disabled as determined by the Veterans Administrtion
26 or the Social Security Administration or on citizens 67 years of age or older. This limit shall be
27 based on the actual tax of the previous year and not the rate, and shall be overridden only by a vote

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1 conducted by ballot. Warrant articles may not be used to bypass the limit. If a warrant article
2 combined with proposed budgetary increases exceeds the two percent increase, it may only be
3 proposed if it is included in an override vote and the cost and percentage over two percent is clearly
4 explained on the ballot."

5 V. That the secretary of state shall print the question to be submitted on a separate ballot or
6 on the same ballot with other constitutional questions. The ballot containing the question shall
7 include 2 squares next to the question allowing the voter to vote "Yes" or "No." If no cross is made in
8 either of the squares, the ballot shall not be counted on the question. The outside of the ballot shall
9 be the same as the regular official ballot except that the words "Questions Relating to Constitutional
10 Amendments proposed by the 2021 General Court" shall be printed in bold type at the top of the
11 ballot.

12 VI. That if the proposed amendment is approved by 2/3 of those voting on the amendment, it
13 becomes effective when the governor proclaims its adoption.

14 VII. Voters' Guide.

15 AT THE PRESENT TIME, the constitution does not limit a municipality's authority to
16 raise property taxes.

17 IF THE AMENDMENT IS ADOPTED, no municipality could raise property taxes more
18 than two percent per year, based on the prior year's tax, nor more than one percent for citizens who
19 are 100 percent disabled according to the veteran's administration or the social security
20 administration or who are 67 years of age and older.