

HB 411 - AS INTRODUCED

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 Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

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 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, both of whom are members of the
18 municipal and county government committee, appointed by the speaker of the house of
19 representatives.

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

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

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

28 IV. The commission shall study and report as to whether legislation is recommended to
29 correct the inequity in the tax appeal process by establishing a method to eliminate the use of 2

HB 411 - AS INTRODUCED

- Page 2 -

1 separate equalization rates reported by the department of revenue administration in 2 separate
2 years, with one rate used for tax assessment purposes and the other rate used for tax appeal
3 purposes, so that the same equalization rate is used for both tax assessment purposes and in any
4 subsequent appeal to the board of tax and land appeals or the superior court.

5 V. The members of the commission shall elect a chairperson among the members. The first
6 meeting of the commission shall be held no later than February 1, 2022, and shall be called by the
7 first-named house member.

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

11 2 Repeal. RSA 76:20-a, relative to the commission to study the equalization rate used for the
12 calculation of a property tax abatement, is repealed.

13 3 Effective Date.

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

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