

HB 552 - AS INTRODUCED

2021 SESSION

21-0666

05/10

HOUSE BILL **552**

AN ACT relative to property tax valuations.

SPONSORS: Rep. Cali-Pitts, Rock. 30; Rep. Abramson, Rock. 37; Rep. Fellows, Graf. 8

COMMITTEE: Municipal and County Government

ANALYSIS

This bill suspends property tax valuations for the tax year beginning April 1, 2021.

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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 Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 relative to property tax valuations.

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

- 1 1 Appraisal, Assessment, and Valuation of Taxable Property; Suspension. As the result of the
- 2 state of emergency declared in response to the COVID-19 pandemic, the requirements for appraisal,
- 3 assessment, and updating valuations under RSA 75 for property tax purposes are suspended for the
- 4 tax year beginning April 1, 2021; except that this suspension shall not end any contractual obligation
- 5 for payment of services and shall not apply if it is required to meet the constitutional requirement
- 6 for 5-year assessments.
- 7 2 Effective Date. This act shall take effect upon its passage.