

CHAPTER 104
SB 255 – FINAL VERSION

2012 SESSION

12-2943
10/04

SENATE BILL **255**

AN ACT relative to liens for land use change tax assessments.

SPONSORS: Sen. Barnes, Jr., Dist 17; Sen. Stiles, Dist 24; Sen. Boutin, Dist 16

COMMITTEE: Public and Municipal Affairs

ANALYSIS

This bill increases the time before expiration of the lien created by the assessment of a land use change tax under RSA 79-A.

Explanation: Matter added to current law appears in ***bold italics***.
 Matter removed from current law appears [~~in brackets and struck through.~~]
 Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 Twelve

AN ACT relative to liens for land use change tax assessments.

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

1 104:1 Current Use; Land Use Change Tax; Lien. Amend RSA 79-A:7, II(e) to read as follows:

2 (e) All land use change tax assessments levied under this section shall, on the date of the
3 change in use, create a lien upon the lands on account of which they are made and against the owner
4 of record of such land or against the responsible party pursuant to RSA 79-A:7, VI(e). Furthermore,
5 such liens shall continue for a period of [~~18~~] **24** months following the date upon which the local
6 assessing officials receive written notice of the change of use from the landowner or his agent, or the
7 date the local assessing officials actually discover that the land use change tax is due and payable,
8 and such assessment shall be subject to statutory collection proceedings against real estate as
9 prescribed by RSA 80.

10 104:2 Collection of Taxes; Land Use Change Tax Lien. Amend RSA 80:85 to read as follows:

11 80:85 Lien Procedure; Land Use Change Tax. All land use change tax assessments levied under
12 RSA 79-A:7 shall, on the date of the change in use, create a lien upon the lands on account of which
13 they are made and against the owner of record of the said land. Furthermore, such liens shall
14 continue for a period of [~~18~~] **24** months following the date upon which the local assessing officials
15 receive written notice of the change in use from the landowner or his agent, or the date upon which
16 the local assessing officials actually discover that the land use change tax is due and payable, and
17 such assessment shall be subject to the real estate tax lien procedure by the tax collector prescribed
18 by RSA 80:59.

19 104:3 Effective Date. This act shall take effect 60 days after its passage.

20 Approved: May 29, 2012

21 Effective Date: July 28, 2012