

CHAPTER 169
SB 382-FN-LOCAL – FINAL VERSION

03/21/12 1218s
9May2012... 1948h

2012 SESSION

12-2862
10/09

SENATE BILL ***382-FN-LOCAL***

AN ACT allowing for proration of property assessments for damaged buildings.

SPONSORS: Sen. Forrester, Dist 2; Sen. Boutin, Dist 16; Sen. Barnes, Jr., Dist 17;
Rep. Accornero, Belk 4; Rep. Chandler, Carr 1; Rep. Greemore, Belk 3

COMMITTEE: Ways and Means

AMENDED ANALYSIS

This bill establishes the procedure for the proration of assessments for property taxes for taxable buildings damaged due to unintended fire or natural disaster to the extent that the building can no longer be used for its intended use.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 allowing for proration of property assessments for damaged buildings.

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

1 169:1 Property Tax Year. Amend RSA 76:2 to read as follows:

2 76:2 Property Tax Year. The property tax year shall be April 1 to March 31 and all property
3 taxes shall be assessed on the inventory taken in April of that year, ***except for prorated***
4 ***assessments on damaged buildings under RSA 76:21.***

5 169:2 New Subdivision; Prorated Assessments for Damaged Buildings. Amend RSA 76 by
6 inserting after section 20 the following new subdivision:

7 Prorated Assessments for Damaged Buildings

8 76:21 Prorated Assessments for Damaged Buildings.

9 I. Whenever a taxable building is damaged due to unintended fire or natural disaster to the
10 extent that it renders the building not able to be used for its intended use, the assessing officials
11 shall prorate the assessment for the building for the current tax year. For purposes of this
12 paragraph, an unintended fire means a fire which does not arise out of any act committed by or at
13 the direction of the property owner with the intent to cause a loss.

14 II. The proration of the building assessment shall be based on the number of days that the
15 building was available for its intended use divided by the number of days in the tax year, multiplied
16 by the building assessment.

17 III. A person aggrieved of a property tax for a building damaged as provided in paragraph I
18 shall file an application with the assessing officials in writing within 60 days of the event described
19 in paragraph I.

20 IV. Proration of the assessment shall be denied if the assessing officials determine that the
21 applicant did not meet the requirements of this section or acted in bad faith.

22 V. The total tax reduction from proration under this section for any city or town shall be
23 limited to an amount equal to ½ of one percent of the total property taxes committed in the tax year.
24 If the assessing officials determine that it is likely that this limit will be reached, the proration shall
25 not be applied to any additional properties.

26 VI. Nothing in this section shall limit the ability of the assessing officials to abate taxes for
27 good cause shown pursuant to RSA 76:16.

28 VII. Appeals of a decision under this section shall be to the board of tax and land appeals or

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- 1 the superior court as set forth in RSA 76:16-a or RSA 76:17.
- 2 169:3 Effective Date. This act shall take effect April 1, 2013.
- 3
- 4 Approved: June 7, 2012
- 5 Effective Date: April 1, 2013