HB 438 - AS INTRODUCED

2013 SESSION

13-0632 10/01

HOUSE BILL 438

AN ACT relative to the appraisal of residences in an industrial or commercial zone.

SPONSORS: Rep. Weyler, Rock 13; Rep. Sedensky, Rock 13

COMMITTEE: Municipal and County Government

ANALYSIS

This bill provides that buildings and structures in an industrial or commercial zone whose major use is for residential purposes shall be appraised as part of the owner's residence.

Explanation: Matter added to current law appears in **bold italics**.

 $Matter\ removed\ from\ current\ law\ appears\ [\underline{in\ brackets\ and\ struckthrough.}]$

Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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

AN ACT relative to the appraisal of residences in an industrial or commercial zone.

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

- 1 Property Taxation; Appraisal of Residences in Industrial or Commercial Zone. Amend
 2 RSA 75:10, II to read as follows:
 3 II. "Residence" means the real estate which a person owns and occupies as the person's
 4 principal place of abode, [and for no other purpose,] together with any land or buildings appurtenant
 5 thereto whose major use is for residential purposes, including manufactured housing if used for
 6 such purpose.
 - 2 Effective Date. This act shall take effect April 1, 2012.

7