

HB 531 – AS INTRODUCED

2013 SESSION

13-0268
10/04

HOUSE BILL

531

AN ACT allowing towns and cities to exempt farm buildings and structures from property taxation.

SPONSORS: Rep. Pastor, Graf 12

COMMITTEE: Municipal and County Government

ANALYSIS

This bill allows towns and cities to adopt a property tax exemption for farm buildings and structures, including the land footprint, actually and exclusively used for farming.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Thirteen

AN ACT allowing towns and cities to exempt farm buildings and structures from property taxation.

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

1 1 New Subdivision; Property Taxation; Exemption for Farm Buildings and Structures. Amend
2 RSA 72 by inserting after section 78 the following new subdivision:

3 Exemption for Farm Buildings and Structures

4 72:79 Exemption for Farm Buildings and Structures; Procedure for Adoption.

5 I. A town or city may adopt or modify the exemption granted under this section by the
6 procedure in RSA 72:27-a.

7 II. The governing body of each town or city adopting the provisions of this section shall
8 exempt from local, county, and state property taxation in a tax year any farm buildings or structures
9 to include the land immediately under the footprint of the qualifying farm buildings or structures
10 used actually and exclusively for farming, as defined in RSA 21:34-a, or for any farm building and
11 the land immediately under the footprint of the farm building used to provide housing for employees
12 of such owner or person. Such exemption shall not apply to the residence of such farmer and shall
13 be subject to the application and qualification procedures provided in this chapter.

14 III. No exemption under this subdivision shall be granted unless the applicant includes
15 therewith a notarized affidavit certifying that such owner or person derived at least \$15,000 in gross
16 sales from such farming operation, or incurred at least \$15,000 in expenses related to such farming
17 operation, with respect to the most recently completed taxable year of such owner or person prior to
18 the April 1 of the tax year for which such application is made, on forms to be prescribed by the
19 commissioner of agriculture, markets, and food.

20 2 Property Tax Exemption; Adoption Procedure; Reference Added. Amend the introductory
21 paragraph of RSA 72:27-a, I to read as follows:

22 I. Any town or city may adopt the provisions of RSA 72:28, RSA 72:29-a, RSA 72:35,
23 RSA 72:37, RSA 72:37-b, RSA 72:38-b, RSA 72:39-a, RSA 72:62, RSA 72:66, RSA 72:70, ~~and~~
24 RSA 72:76, **or RSA 72:79** in the following manner:

25 3 Definitions; Reference Added. Amend RSA 72:29, VI to read as follows:

26 VI. For purposes of RSA 72:28, 29-a, 30, 31, 32, 33, 35, 36-a, 37, 37-a, 37-b, 38-a, 39-a, 62, 66,
27 ~~and~~ 70, **and 79**, the ownership of real estate, as expressed by such words as “owner”, “owned” or
28 “own”, shall include those who have equitable title or the beneficial interest for life in the subject
29 property.

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1 4 Application for Tax Exemption; Reference Added. Amend the introductory paragraph of
2 RSA 72:33, I to read as follows:

3 I. No person shall be entitled to the exemptions or tax credits provided by RSA 72:28, 29-a,
4 30, 31, 32, 35, 36-a, 37, 37-a, 37-b, 38-b, 39-b, 62, 66, ~~and~~ **70, and 79** unless the person has filed
5 with the selectmen or assessors, by April 15 preceding the setting of the tax rate, a permanent
6 application therefor, signed under penalty of perjury, on a form approved and provided by the
7 commissioner of revenue administration, showing that the applicant is the true and lawful owner of
8 the property on which the exemption or tax credit is claimed and that the applicant was duly
9 qualified upon April 1 of the year in which the exemption or tax credit is first claimed, or, in the case
10 of financial qualifications, that the applicant is duly qualified at the time of application. The form
11 shall include the following and such other information deemed necessary by the commissioner:

12 5 Appeal from Refusal to Grant; Reference Added. Amend RSA 72:34-a to read as follows:

13 72:34-a Appeal From Refusal to Grant Exemption, Deferral, or Tax Credit. Whenever the
14 selectmen or assessors refuse to grant an applicant an exemption, deferral, or tax credit to which the
15 applicant may be entitled under the provisions of RSA 72:23, 23-d, 23-e, 23-f, 23-g, 23-h, 23-i, 23-j,
16 23-k, 28, 29-a, 30, 31, 32, 35, 36-a, 37, 37-a, 37-b, 38-a, 38-b, 39-a, 39-b, 41, ~~42,~~ 62, 66, ~~or~~ **70, or 79**
17 the applicant may appeal in writing, on or before September 1 following the date of notice of tax
18 under RSA 72:1-d, to the board of tax and land appeals or the superior court, which may order an
19 exemption, deferral, or tax credit, or an abatement if a tax has been assessed.

20 6 Effective Date. This act shall take effect April 1, 2013.