

CHAPTER 141
HB 655-FN – FINAL VERSION

13Mar2013... 0488h

2013 SESSION

13-0199
10/03

HOUSE BILL **655-FN**

AN ACT relative to the collection of the amount of the property tax deferral for the elderly or disabled upon sale of the property.

SPONSORS: Rep. Daniels, Hills 40

COMMITTEE: Municipal and County Government

ANALYSIS

This bill requires that the amount of the tax deferral and accrued interest be paid to the municipality granting the deferral upon the sale of the property to a purchaser.

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 Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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

AN ACT relative to the collection of the amount of the property tax deferral for the elderly
or disabled upon sale of the property.

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

1 141:1 New Paragraph; Property Taxation; Tax Deferral For Elderly and Disabled. Amend
2 RSA 72:38-a by inserting after paragraph IV the following new paragraph:

3 IV-a. When the owner of a property subject to a tax deferral sells or otherwise conveys the
4 property, the owner or grantee shall pay in full the deferred taxes plus any interest due and the
5 municipality shall provide recorded written release or satisfaction of the notice of tax deferral. If the
6 owner or grantee, who shall be deemed to have notice of and shall take title to the property subject
7 to the notice of tax deferral, does not pay the accrued amount on the property within 9 months of the
8 date of sale or conveyance of the property, the municipality may commit the accrued amount of the
9 deferral to the collector of taxes with a warrant signed by the assessing officials requiring him or her
10 to collect it; and the collector of taxes shall have the same rights and remedies in relation thereto as
11 provided in RSA 76:13 and RSA 80. Prior to holding a tax sale or executing a priority tax lien under
12 RSA 80:59, the collector shall, at least 30 days prior to such tax sale or tax lien execution, send notice
13 by certified or registered mail, to the last known post office address of the current owner, if known, or
14 to the last known address of the taxpayer who received the deferral, and to all mortgagees from
15 whom permission has been sought pursuant to paragraph III of this section. Any person with a legal
16 interest in the property may redeem it, either prior to the tax sale or tax lien execution, or
17 subsequently as set forth in RSA 80:32 or RSA 80:69.

18 141:2 Effective Date. This act shall take effect January 1, 2014.

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20 Approved: June 27, 2013

21 Effective Date: January 1, 2014