

CHAPTER 203  
SB 43 – FINAL VERSION

24Apr2013... 1230h

2013 SESSION

13-0419  
10/03

SENATE BILL **43**

AN ACT relative to the property taxation of qualifying historic buildings.

SPONSORS: Sen. Boutin, Dist 16; Sen. Carson, Dist 14; Sen. Cataldo, Dist 6; Sen. Fuller Clark, Dist 21; Sen. Gilmour, Dist 12; Sen. Larsen, Dist 15; Sen. Lasky, Dist 13; Sen. Morse, Dist 22; Sen. Odell, Dist 8; Sen. Rausch, Dist 19; Sen. Reagan, Dist 17; Sen. Stiles, Dist 24; Sen. Watters, Dist 4; Sen. Woodburn, Dist 1; Rep. Hess, Merr 24; Rep. Shurtleff, Merr 11; Rep. Kotowski, Merr 24; Rep. T. Walsh, Merr 24; Rep. Todd Smith, Merr 24

COMMITTEE: Ways and Means

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ANALYSIS

This bill enables towns and cities to appraise certain qualifying historic buildings at a percentage of market value in order to encourage the preservation of the historic buildings.

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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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 property taxation of qualifying historic buildings.

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

1 203:1 New Chapter; Taxation of Qualifying Historic Buildings. Amend RSA by inserting after  
2 chapter 79-F the following new chapter:

3 CHAPTER 79-G

4 TAXATION OF QUALIFYING HISTORIC BUILDINGS

5 79-G:1 Declaration of Public Interest. The general court hereby finds it to be in the public  
6 interest to encourage the preservation of certain qualifying historic buildings which are owned and  
7 maintained by an entity not organized for profit. These buildings are important in protecting and  
8 maintaining knowledge of New Hampshire and American history, architecture, and culture. It is  
9 further declared to be in the public interest to prevent the loss of qualifying historic buildings due to  
10 property taxation at values incompatible with their usage.

11 79-G:2 Adoption of this Chapter. A town or city may adopt the provisions of this chapter by vote  
12 of its legislative body using the following procedures:

13 I. In a town, other than a town that has adopted a charter pursuant to RSA 49-D, the  
14 question shall be placed on the warrant of the annual town meeting, by the governing body or by  
15 petition under RSA 39:3.

16 II. In a city or town that has adopted a charter under RSA 49-C or RSA 49-D, the legislative  
17 body may consider and act upon the question in accordance with its normal procedures for passage of  
18 resolutions, ordinances, and other legislation.

19 III. If a majority of those voting on the question vote "yes," the provisions of this chapter  
20 shall take effect within the town or city on the date set by the legislative body, or in the tax year  
21 beginning April 1 following its adoption, whichever shall occur first.

22 IV. A town or city may rescind the provisions of this chapter in the manner described in  
23 paragraphs I-III.

24 79-G:3 Definitions. In this chapter:

25 I. "Assessing official" means the assessing authority of any town, city, or place.

26 II. "Board of tax and land appeals" means the board of tax and land appeals established  
27 pursuant to the provisions of RSA 71-B:1.

28 III. "Commissioner" means the commissioner of the department of revenue administration.

29 IV. "Qualifying historic building" means a building meeting all of the following criteria:

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1           (a) The building is 100 years or greater in age;

2           (b) The building is listed on either or both of the National Register of Historic Places or  
3 the New Hampshire state register of historic places maintained by the division of historical  
4 resources, department of cultural resources;

5           (c) The original core structure of the building must have retained a minimum of 75  
6 percent of its original external features and be free of major external alterations or additions;

7           (d) The building and appurtenant land are owned by an entity that is not organized for  
8 profit; and

9           (e) The historical purpose of the building was the retail sale of merchandise, and the  
10 building is maintained and actively used for substantially the same historical purpose, which may  
11 include the public display of historic artifacts. Further, the building shall not exceed 3,000 square  
12 feet of gross finished building area.

13           79-G:4 Appraisal of Qualifying Historic Buildings.

14           I. The assessing officials in any municipality adopting the provisions of this chapter shall  
15 appraise qualifying historic buildings and the land appurtenant thereto at no more than 10 percent  
16 of their market value.

17           II. No owner of a qualifying historic building shall be entitled to have the property appraised  
18 for any tax year under the provisions of this chapter unless the owner applies to the assessing  
19 officials on or before April 15 of said year, on a form approved and provided by the commissioner, to  
20 have the property so appraised. If any owner satisfies the assessing officials that it was prevented  
21 by accident, mistake, or misfortune from filing such application on or before April 15, the assessing  
22 officials may receive the application at a later date and appraise the property under this chapter; but  
23 no such application shall be received after the local tax rate has been approved by the commissioner  
24 for that year.

25           III. The assessing officials shall notify the applicant on a form provided by the commissioner  
26 no later than July 1, or within 15 days if the application is filed after July 1, of their decision to  
27 classify or refusal to classify the property under the provisions of this chapter by delivery of such  
28 notification to the owner in person or by mailing such notification to the owner's last and usual place  
29 of abode.

30           IV. A list of all qualifying historic buildings assessed under this chapter and their owners in  
31 each town or city shall be filed by the respective assessing officials each year. Such list shall be part  
32 of the invoice and subject to inspection as provided in RSA 76:7.

33           V. The commissioner shall include on the inventory blank, required under RSA 74:4, a  
34 question concerning whether any changes have been made in the use of qualifying historic buildings.  
35 The question shall be written to enable the assessing officials to locate qualifying historic buildings  
36 and land appurtenant thereto which may require a change in assessment and to fit the context of the

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1 blank.

2 79-G:5 Appeal to Board of Tax and Land Appeals.

3 I. If the assessing officials deny in whole or in part any application for assessment as a  
4 qualifying historic building, the applicant, having complied with the requirements of RSA 79-G:4, II  
5 may, on or before 6 months after any such action by the assessing officials, in writing and upon a  
6 payment of a \$65 filing fee, apply to such board for a review of the action of the assessing officials.

7 II. The board of tax and land appeals shall investigate the matter and shall hold a hearing if  
8 requested as provided in this section. The board shall make such order thereon as justice requires,  
9 and such order shall be enforceable as provided hereafter.

10 III. Upon receipt of an application under the provisions of paragraph I, the board of tax and  
11 land appeals shall give notice in writing to the affected town or city of the receipt of the application  
12 by mailing such notice to the town or city clerk thereof by certified mail. Such town or city may  
13 request in writing a hearing on such application within 30 days after the mailing of such notice. If a  
14 hearing is requested by a town or city, the board shall, not less than 30 days prior to the date of  
15 hearing upon such application, give notice of the time and place of such hearing to the applicant and  
16 the town or city in writing. Nothing contained herein shall be construed to limit the rights of  
17 taxpayers to a hearing before the board of tax and land appeals.

18 IV. The applicant and the town or city shall be entitled to appear by counsel, may present  
19 evidence to the board of tax and land appeals, and may subpoena witnesses. Either party may  
20 request that a stenographic record be kept of the hearing. Any investigative report filed by the staff  
21 of the board shall be made a part of such record.

22 V. In such hearing, the board of tax and land appeals shall not be bound by the technical  
23 rules of evidence.

24 VI. Either party aggrieved by the decision of the board of tax and land appeals may appeal  
25 pursuant to the provisions of RSA 71-B:12. For the purposes of such appeal, the findings of fact by  
26 said board shall be final. Any such appeal shall be limited to questions of law. An election by an  
27 applicant to appeal in accordance with this paragraph shall be deemed a waiver of any right to  
28 petition the superior court in accordance with RSA 79-G:6.

29 VII. A copy of an order by the board of tax and land appeals, attested as such by the  
30 chairman of the board, if no appeal is taken hereunder, may be filed in the superior court for the  
31 county or in the Merrimack county superior court at the option of said board; and, thereafter, such  
32 order may be enforced as a final judgment of the superior court.

33 79-G:6 Appeal to Superior Court. If the assessing officials deny in whole or in part any  
34 application for assessment as a qualifying historic building, the applicant, having complied with the  
35 requirements of RSA 79-G:4, II may, within 6 months after notice of denial, apply by petition to the  
36 superior court of the county, which shall make such order thereon as justice requires. Any appeal to

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1 the superior court under this section shall be in lieu of an appeal to the board of tax and land appeals  
2 pursuant to RSA 79-G:5.

3 79-G:7 Enforcement. All taxes levied pursuant to assessments under this chapter which are not  
4 paid when due shall be collected in the same manner as provided in RSA 80.

5 79-G:8 Disposition of Revenues. All money received by the tax collector pursuant to the  
6 provisions of this chapter shall be for the use of the town or city.

7 203:2 New Paragraph; Taxpayer Inventory Blank. Amend RSA 74:4 by inserting after  
8 paragraph VI the following new paragraph:

9 VII. The blank shall require owners of a qualifying historic building under RSA 79-G to  
10 indicate whether any changes in use of the qualifying historic building have been made.

11 203:3 Appraisal of Taxable Property. Amend RSA 75:1 to read as follows:

12 75:1 How Appraised. The selectmen shall appraise open space land pursuant to RSA 79-A:5,  
13 open space land with conservation restrictions pursuant to RSA 79-B:3, land with discretionary  
14 easements pursuant to RSA 79-C:7, residences on commercial or industrial zoned land pursuant to  
15 RSA 75:11, earth and excavations pursuant to RSA 72-B, land classified as land under qualifying  
16 farm structures pursuant to RSA 79-F, ***buildings and land appraised under RSA 79-G as***  
17 ***qualifying historic buildings***, residential rental property subject to a housing covenant under the  
18 low-income housing tax credit program pursuant to RSA 75:1-a, and all other taxable property at its  
19 market value. Market value means the property's full and true value as the same would be  
20 appraised in payment of a just debt due from a solvent debtor. The selectmen shall receive and  
21 consider all evidence that may be submitted to them relative to the value of property, the value of  
22 which cannot be determined by personal examination.

23 203:4 Effective Date. This act shall take effect upon its passage.

24  
25 Approved: July 9, 2013

26 Effective Date: July 9, 2013