

SB 79 – AS INTRODUCED

2013 SESSION

13-0997
10/04

SENATE BILL **79**

AN ACT relative to an oath of city officers concerning appraisals of taxable property.

SPONSORS: Sen. Sanborn, Dist 9

COMMITTEE: Public and Municipal Affairs

ANALYSIS

This bill requires the mayor, aldermen, or councils, and the assessors of cities to subscribe an oath that all property was appraised in accordance with state standards.

Explanation: Matter added to current law appears in ***bold italics***.
 Matter removed from current law appears [~~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 Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 an oath of city officers concerning appraisals of taxable property.

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

1 1 City Officers; Assessments; Oath Added. Amend RSA 48:13 to read as follows:
2 48:13 Duties. The assessors, however elected, shall constitute a board of assessors for the city,
3 who shall perform all the duties relative to taking the inventory and the appraisal of property for
4 taxation, and in regard to the assessment and abatement of taxes and issuing warrants for the
5 collection of the same, as are now or may hereafter be required by law of selectmen and assessors of
6 towns; and shall have all the powers and be subject to the same liabilities, in regard to those duties,
7 which selectmen and assessors in towns now or hereafter may have, or be subject to, in regard to the
8 same. ***In furtherance of these duties the mayor, aldermen or council, and the assessors of***
9 ***each city shall take and subscribe upon the copies or original assessments of both resident***
10 ***and nonresident taxes, furnished by them to the clerks, to be recorded in the clerk's***
11 ***records, the following oath, which shall be made by recorded roll call vote: I,***
12 ***_____ of the city of _____, certify under the penalty of perjury***
13 ***that in making the assessments for the purpose of the foregoing taxes all taxable property***
14 ***was appraised to the best of my knowledge and belief at its full value, in accordance with***
15 ***state appraisal standards.***

16 2 Effective Date. This act shall take effect 60 days after its passage.