

CHAPTER 175  
HB 1196 – FINAL VERSION

19Mar2014... 0838h  
04/17/14 1287s

2014 SESSION

14-2080  
10/03

HOUSE BILL **1196**

AN ACT relative to applications for abatements and authority to abate prior years' property taxes.

SPONSORS: Rep. Butynski, Ches 1; Rep. Schamberg, Merr 4; Rep. Cooney, Graf 8; Rep. Karrick, Merr 25; Rep. J. Johnson, Ches 12; Rep. Parkhurst, Ches 13

COMMITTEE: Municipal and County Government

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AMENDED ANALYSIS

This bill clarifies the authority of selectmen or assessors to abate property taxes or grant an abatement by application of the taxpayer. This bill also allows for the abatement by the selectmen or assessors of property taxes assessed in years prior to the current year.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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

AN ACT                   relative to applications for abatements and authority to abate prior years' property taxes.

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

1           175:1 Property Taxation; Abatement Applications; Prior Years' Taxes. Amend RSA 76:16, I and  
2 II to read as follows:

3           I.(a) Selectmen or assessors, for good cause shown, may abate any tax, **including prior**  
4 **years' taxes**, assessed by them or by their predecessors, including any portion of interest accrued on  
5 such tax[-]; **or**

6           (b) Any person aggrieved by the assessment of a tax **by the selectmen or assessors**  
7 and who has complied with the requirements of RSA 74, may, by March 1, following the date of  
8 notice of tax under RSA 76:1-a, and not afterwards, apply in writing on the form set out in  
9 paragraph III to the selectmen or assessors for an abatement of the tax. The municipality may  
10 charge the taxpayer a fee to cover the costs of the form required by paragraph III.

11           II. Upon receipt of an application under paragraph [F] **I(b)**, the selectmen or assessors shall  
12 review the application and shall grant, **for good cause shown**, or deny the application in writing by  
13 July 1 after notice of tax date under RSA 76:1-a. The failure to respond shall constitute denial. All  
14 such written decisions shall be sent by first class mail to the taxpayer and shall include a notice of  
15 the appeal procedure under RSA 76:16-a and RSA 76:17 and of the deadline for such an appeal. The  
16 board of tax and land appeals shall prepare a form for this purpose. Municipalities may, at their  
17 option, require the taxpayer to furnish a self-addressed envelope with sufficient postage for the  
18 mailing of this written decision.

19           175:2 Abatements; By Board of Tax and Land Appeals. Amend RSA 76:16-a, I to read as  
20 follows:

21           I. If the selectmen neglect or refuse to so abate, in accordance with RSA 76:16, **I(b)**, any  
22 person aggrieved, having complied with the requirements of RSA 74, upon payment of a \$65 filing  
23 fee, may apply in writing to the board of tax and land appeals. The appeal shall be filed on or before  
24 September 1 after the date of notice of tax under RSA 76:1-a, and not afterwards. The board, after  
25 inquiry and investigation, shall hold a hearing if requested as provided in this section and shall  
26 make such order thereon as justice requires; and such order shall be enforceable as provided  
27 hereafter. If the appeal is filed before July 1 the person aggrieved shall state in the appeal to the

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1 board the date of the municipality's decision on the RSA 76:16, **I(b)** application.

2 175:3 Abatements; By Court. Amend RSA 76:17 to read as follows:

3 76:17 By Court. If the selectmen neglect or refuse so to abate **in accordance with RSA 76:16,**  
4 **I(b)**, any person aggrieved, having complied with the requirements of RSA 74, may, in lieu of  
5 appealing pursuant to RSA 76:16-a, apply by petition to the superior court in the county, which shall  
6 make such order thereon as justice requires. The appeal shall be filed on or before September 1  
7 following the date of notice of tax under RSA 76:1-a, and not afterwards. If the appeal is filed before  
8 July 1 following the date of notice of tax, the person aggrieved shall state in the appeal to the court  
9 the date of the municipality's decision on the RSA 76:16, **I(b)** application.

10 175:4 Abatement Application; Brownfields; Reference Corrected. Amend RSA 76:19-a, II to read  
11 as follows:

12 II. Notwithstanding RSA 76:16, [F] **I(b)**, an application pursuant to paragraph I may be  
13 made at any time during the year.

14 175:5 Abatement Application; Unorganized Places. Amend RSA 81:5 to read as follows:

15 81:5 Abatement of Taxes.

16 I. The commissioners of the county in which the real estate is situated, for good cause  
17 shown, may abate any tax, **including prior years' taxes**, assessed by them or by their  
18 predecessors, including any portion of interest accrued on such tax in the unincorporated towns or  
19 unorganized places[-]; **or**

20 II. Any person aggrieved by the assessment of a tax, who has complied with the  
21 requirements of RSA 74, may, by March 1 following the date of notice of the tax under RSA 76:1-a,  
22 and not afterwards, apply in writing to the commissioners in accordance with RSA 76:16, **I(b)**. Upon  
23 receipt of an application for abatement, the commissioners shall review the application and respond  
24 in accordance with RSA 76:16, II. If the commissioners neglect or refuse to abate, any person  
25 aggrieved, having complied with the requirements of RSA 74, may, on or before September 1 after  
26 the date of notice of tax under RSA 76:1-a, and not afterwards, file an appeal with the superior court  
27 in the county where the property is located, or with the board of tax and land appeals, upon payment  
28 of a \$65 filing fee. After appropriate inquiry or hearing, the board or court, as the case may be, shall  
29 make such order thereon as justice requires.

30 175:6 Effective Date. This act shall take effect 60 days after its passage.

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32 Approved: July 11, 2014

33 Effective Date: September 9, 2014