

SB 36-LOCAL – AS INTRODUCED

2013 SESSION

13-0971  
10/09

SENATE BILL

***36-LOCAL***

AN ACT relative to the property tax exemption for veterans who are totally and permanently disabled from service connection.

SPONSORS: Sen. Bragdon, Dist 11

COMMITTEE: Public and Municipal Affairs

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ANALYSIS

This bill changes the property tax exemption for veterans who are totally and permanently disabled from service connection to a full exemption from property taxation on their homestead.

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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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 tax exemption for veterans who are totally and permanently disabled from service connection.

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

1           1 Veterans; Totally and Permanently Disabled; Full Exemption. Amend RSA 72:36-a to read as  
2 follows:

3           72:36-a Certain Disabled Veterans. **For** any person, who is discharged from military service of  
4 the United States under conditions other than dishonorable, or an officer who is honorably separated  
5 from military service, who is totally and permanently disabled from service connection and  
6 satisfactory proof of such service connection is furnished to the assessors [~~and who is a double~~  
7 ~~amputee of the upper or lower extremities or any combination thereof, paraplegic, or has blindness of~~  
8 ~~both eyes with visual acuity of 5/200 or less as the result of service connection and who owns a~~  
9 ~~specially adapted homestead which has been acquired with the assistance of the Veterans~~  
10 ~~Administration or which has been acquired using proceeds from the sale of any previous homestead~~  
11 ~~which was acquired with the assistance of the Veterans Administration], the person or person's~~  
12 surviving spouse, shall be exempt from all **property** taxation on [said] **the** homestead **owned as**  
13 **residential real estate**.

14           2 Repeal. RSA 72:35, relative to the tax credit for service-connected total disability, is repealed.

15           3 Procedure for Adoption; Reference Removed. Amend the introductory paragraph of  
16 RSA 72:27-a, I to read as follows:

17           I. Any town or city may adopt the provisions of RSA 72:28, RSA 72:29-a, [~~RSA 72:35,~~  
18 RSA 72:37, RSA 72:37-b, RSA 72:38-b, RSA 72:39-a, RSA 72:62, RSA 72:66, RSA 72:70, or RSA 72:76  
19 in the following manner:

20           4 Definitions; Reference Removed. Amend RSA 72:29, VI to read as follows:

21           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,  
22 66, and 70, the ownership of real estate, as expressed by such words as "owner," "owned" or "own,"  
23 shall include those who have placed their property in a grantor/revocable trust or who have equitable  
24 title or the beneficial interest for life in the subject property.

25           5 Application; Reference Removed. Amend the introductory paragraph of RSA 72:33, I to read  
26 as follows:

27           I. No person shall be entitled to the exemptions or tax credits provided by RSA 72:28, 29-a,  
28 30, 31, 32, [~~35,~~] 36-a, 37, 37-a, 37-b, 38-b, 39-b, 62, 66, and 70 unless the person has filed with the  
29 selectmen or assessors, by April 15 preceding the setting of the tax rate, a permanent application  
30 therefor, signed under penalty of perjury, on a form approved and provided by the commissioner of

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1 revenue administration, showing that the applicant is the true and lawful owner of the property on  
2 which the exemption or tax credit is claimed and that the applicant was duly qualified upon April 1  
3 of the year in which the exemption or tax credit is first claimed, or, in the case of financial  
4 qualifications, that the applicant is duly qualified at the time of application. The form shall include  
5 the following and such other information deemed necessary by the commissioner:

6       6 Appeal; Reference Removed. Amend RSA 72:34-a to read as follows:

7       72:34-a Appeal From Refusal to Grant Exemption, Deferral, or Tax Credit. Whenever the  
8 selectmen or assessors refuse to grant an applicant an exemption, deferral, or tax credit to which the  
9 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,  
10 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 the  
11 applicant may appeal in writing, on or before September 1 following the date of notice of tax under  
12 RSA 72:1-d, to the board of tax and land appeals or the superior court, which may order an  
13 exemption, deferral, or tax credit, or an abatement if a tax has been assessed.

14       7 Interpretation; Reference Removed. Amend RSA 72:36, I to read as follows:

15           I. The commissioner's interpretation of RSA 72:28, 72:29, 72:29-a, 72:30, 72:31, 72:32, 72:33,  
16 72:34, 72:34-a, ~~[72:35,]~~ 72:36-a, 72:37, 72:37-a, 72:37-b, 72:38-a, 72:38-b, 72:39-a, 72:39-b, 72:41,  
17 72:62, 72:66, and 72:70; and

18       8 Effective Date. This act shall take effect April 1, 2013.