

SB 286 – AS AMENDED BY THE SENATE

03/13/14 0863s

2014 SESSION

14-2730
10/06

SENATE BILL **286**

AN ACT relative to abatements for prior years' property taxes.

SPONSORS: Sen. Sanborn, Dist 9

COMMITTEE: Ways and Means

ANALYSIS

This bill allows for the abatement of property taxes assessed in years prior to the current year.

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 Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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

AN ACT relative to abatements for prior years' property taxes.

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

1 1 Property Taxes; Abatement by Selectmen or Assessors. Amend RSA 76:16 to read as follows:
2 76:16 By Selectmen or Assessors.

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

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

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

19 ~~III~~ **IV.** The abatement application form shall be prescribed by the board of tax and land
20 appeals. The form shall include the following and such other information deemed necessary by the
21 board:

22 (a) Instructions on completing and filing the form, including an explanation of the
23 grounds for requesting tax abatements, including abatements for poverty and inability to pay
24 pursuant to RSA 76.

25 (b) Sections for information concerning the person applying, the property for which the
26 abatement is sought and other properties in the municipality owned by the person applying.

27 (c) A section concerning compliance with the RSA 74 inventory requirement.

28 (d) A section explaining the appeal procedure and stating the appeal deadline in the
29 event the municipality denies the tax relief request in whole or part.

30 (e) A section requiring the applicant to state with specificity the reasons supporting the

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1 abatement request with an explanation of what specificity means.

2 (f) A section for the applicant to list any comparable properties supporting an abatement
3 request.

4 (g) A place for the applicant's signature with a certification by the person applying that
5 the application has a good faith basis and the facts in the application are true.

6 (h) The statement: "If an abatement is granted and taxes have been paid, interest on the
7 abatement shall be paid in accordance with RSA 76:17-a. Any interest paid to the applicant must be
8 reported by the municipality to the United States Internal Revenue Service, in accordance with
9 federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the
10 municipality with the applicant's social security number or federal tax identification number.
11 Municipalities shall treat the social security or federal tax identification information as confidential
12 and exempt from a public information request under RSA 91-A."

13 [~~IV~~] V. Failure to use the form prescribed in paragraph [~~III~~] IV shall not affect the right to
14 seek tax relief.

15 2 Abatement Application; Brownfields; Reference Corrected. Amend RSA 76:19-a, II to read as
16 follows:

17 II. Notwithstanding RSA 76:16, [~~F~~] II, an application pursuant to paragraph I may be made
18 at any time during the year.

19 3 Abatement Application; Unorganized Places. Amend RSA 81:5 to read as follows:

20 81:5 Abatement of Taxes.

21 I. The commissioners of the county in which the real estate is situated, for good cause
22 shown, may abate any tax, **including prior years' taxes**, assessed by them or by their
23 predecessors, including any portion of interest accrued on such tax in the unincorporated towns or
24 unorganized places.

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

35 4 Effective Date. This act shall take effect April 1, 2014.