

HB 197-LOCAL - VERSION ADOPTED BY BOTH BODIES

2Feb2023... 0057h

2023 SESSION

23-0227

05/10

HOUSE BILL

***197-LOCAL***

AN ACT                    relative to the proration of property tax exemptions.

SPONSORS:            Rep. Maggiore, Rock. 23; Rep. Ulery, Hills. 13

COMMITTEE:          Municipal and County Government

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ANALYSIS

This bill provides that if an individual is eligible for a property tax exemption for the blind, disabled, deaf or severely hearing impaired, or elderly and owns a fractional interest in the property, the exemption amount shall be prorated based on the amount of their fractional interest in the property.

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                         Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

## STATE OF NEW HAMPSHIRE

*In the Year of Our Lord Two Thousand Twenty Three*

AN ACT relative to the proration of property tax exemptions.

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

1       1 Property Tax Exemptions; Proration of Exemption for the Blind, Disabled, Deaf, and Elderly.  
2 Amend RSA 72:41 to read as follows:

3       72:41 Proration. If any entitled person or persons shall own a fractional interest in residential  
4 real estate, each such entitled person shall be granted exemption ***for the blind under RSA 72:37,***  
5 ***the disabled under RSA 72:37-b, the deaf or severely hearing impaired under RSA 72:38-b,***  
6 ***or the elderly under RSA 72:39-b,*** in proportion to his ***or her*** interest therein with other persons  
7 so entitled, but in no case shall the total exemption to all persons so entitled exceed the amount  
8 provided in RSA ***72:37, 72:37-b, 72:38-b, or*** 72:39-b.

9       2 Applicability. Pursuant to RSA 72:27-a, IV:

10       I. RSA 72:37, as applied pursuant to the amendment of RSA 72:41 in section 1 of this act,  
11 shall not require local re-adoption by the municipality and shall apply beginning with the 2024  
12 property tax year.

13       II. RSA 72:37-b, as applied pursuant to the amendment of RSA 72:41 in section 1 of this act,  
14 shall not require local re-adoption by the municipality and shall apply beginning with the 2024  
15 property tax year.

16       III. RSA 72:38-b, as applied pursuant to the amendment of RSA 72:41 in section 1 of this  
17 act, shall not require local re-adoption by the municipality and shall apply beginning with the 2024  
18 property tax year.

19       IV. RSA 72:39-b, as applied pursuant to the amendment of RSA 72:41 in section 1 of this act,  
20 shall not require local re-adoption by the municipality and shall apply beginning with the 2024  
21 property tax year.

22       3 Effective Date. This act shall take effect April 1, 2024.