

CHAPTER 119
HB 197-LOCAL - FINAL VERSION

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

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.

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 Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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

1 119:1 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 real
4 estate, each such entitled person shall be granted exemption *for the blind under RSA 72:37, the disabled*
5 *under RSA 72:37-b, the deaf or severely hearing impaired under RSA 72:38-b, or the elderly under RSA*
6 *72:39-b*, in proportion to his *or her* interest therein with other persons so entitled, but in no case shall the
7 total exemption to all persons so entitled exceed the amount provided in RSA *72:37, 72:37-b, 72:38-b, or*
8 *72:39-b*.

9 119:2 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, shall
11 not require local re-adoption by the municipality and shall apply beginning with the 2024 property tax year.

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

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

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

119:3 Effective Date. This act shall take effect April 1, 2024.

Approved: June 30, 2023
Effective Date: April 01, 2024