

HB 403 - AS INTRODUCED

2023 SESSION

23-0641

05/10

HOUSE BILL ***403***

AN ACT relative to the authority of selectmen or assessors to abate taxes.

SPONSORS: Rep. Jonathan Smith, Carr. 5; Rep. McConkey, Carr. 8

COMMITTEE: Municipal and County Government

ANALYSIS

This bill allows selectmen or assessors to abate taxes only for administrative or clerical errors.

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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 Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 authority of selectmen or assessors to abate taxes.

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

1 1 Abatement of Taxes; Selectmen or Assessors. Amend RSA 76:16, I(a) to read as follows:

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

5 2 Abatement of Resident Taxes. Amend RSA 76:16-c to read as follows:

6 76:16-c Abatement of Resident Taxes. Selectmen or assessors may for ~~[good cause shown]~~
7 **administrative or clerical errors** abate any resident tax assessed by them or their predecessors.

8 3 Prorated Assessments for Damage Buildings; Reference to Authority of Selectmen or
9 Assessors to Abate Taxes. Amend RSA 76:21, VI to read as follows:

10 VI. Nothing in this section shall limit the ability of the assessing officials to abate taxes for
11 ~~[good cause shown]~~ **administrative or clerical errors** pursuant to RSA 76:16.

12 4 Effective Date. This act shall take effect April 1, 2024.