

HB 1350 - AS INTRODUCED

2022 SESSION

22-2619

05/10

HOUSE BILL ***1350***

AN ACT relative to the procedure for valuation of property for property tax purposes.

SPONSORS: Rep. Berry, Hills. 44

COMMITTEE: Municipal and County Government

ANALYSIS

This bill allows residents to petition the local governing body to conduct a full revaluation of property for property tax purposes.

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 Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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

AN ACT relative to the procedure for valuation of property for property tax purposes.

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

1 1 New Section; Appraisal of Taxable Property; Petition for Revaluation. Amend RSA 75 by
2 inserting after section 8-b the following new section:

3 75:8-c Petition for Revaluation. In addition to the 5-year valuation procedure under RSA 75:8-a
4 and the option for annual appraisal under RSA 75:8-b, voters may petition the local governing body
5 to conduct a full revaluation of property within the municipality. To qualify, the petition shall
6 contain the signatures of at least 10 percent of the total number of registered voters in the
7 municipality, collected over a 60-day period; provided that, if the municipality has a lower threshold
8 for consideration of a warrant article, the lower threshold shall apply. When a qualifying petition is
9 submitted, the governing body shall take up the question of whether to conduct a revaluation in the
10 following manner:

11 I. In a town, other than a town that has adopted a charter pursuant to RSA 49-D, the
12 question shall be placed on the warrant of a special or annual town meeting, by the governing body
13 or by petition pursuant to RSA 39:3.

14 II. In a city or town that has adopted a charter pursuant to RSA 49-C or RSA 49-D, the
15 governing body shall consider and act upon the question in accordance with its normal procedures
16 for passage of resolutions, ordinances, and other legislation; provided that in no case shall the
17 petition be simply received and filed without further action or vote by the body. In the alternative,
18 the governing body of such municipality may place the question on the official ballot for any regular
19 municipal election.

20 2 Effective Date. This act shall take effect 60 days after its passage.