

HB 1449 - AS INTRODUCED

2024 SESSION

24-2618

11/08

HOUSE BILL

1449

AN ACT relative to prohibiting the board of tax and land appeals from ordering retroactive re-appraisals outside of the years in question or relying on the department of revenue administration to provide investigative services.

SPONSORS: Rep. Hicks, Merr. 24

COMMITTEE: Municipal and County Government

ANALYSIS

This bill prohibits the board of tax and land appeals from ordering retroactive re-appraisals outside of the years in question or relying on the department of revenue administration to provide investigative services.

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 Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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

AN ACT relative to prohibiting the board of tax and land appeals from ordering retroactive re-appraisals outside of the years in question or relying on the department of revenue administration to provide investigative services.

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

1 1 Board of Tax and Land Appeals; Authority; Retroactive Re-Appraisals. Amend RSA 71-B:5, I
2 to read as follows:

3 I. To hear and determine all matters involving questions of taxation properly brought before
4 it. Such matters may be brought before the board at the pleasure of the taxpayer or as otherwise
5 provided by law. In determining matters before it, the board may institute its own investigation, or
6 hold hearings, or take such other action as it shall deem necessary, ***but the board shall not order***
7 ***retroactive re-appraisals outside of the years in question or rely on the department of***
8 ***revenue administration to provide the investigative services on the board's behalf.***

9 2 Effective Date. This act shall take effect 60 days after its passage.