Bill as Introduced

2000 SESSION

00-2310
10/09

HOUSE BILL ***1132-LOCAL***

AN ACT relative to exemptions and credits to property taxes when the property is sold.

SPONSORS: Rep. Thulander, Hills 6

COMMITTEE: Municipal and County Government

ANALYSIS

This bill provides that property tax credits and exemptions expire on the date that a transfer of the property is filed with the registry of deeds. The new owner shall be responsible for the difference between the regular tax rate on the property and the amount billed to the person entitled to the exemption, for that portion of the tax year attributable to the new owner.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

00-2310
10/09

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand

AN ACT relative to exemptions and credits to property taxes when the property is sold.

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

1 New Section; Expiration of Property Tax Credits and Exemptions. Amend RSA 72 by inserting after section 34-b the following new section:

72:34-c Expiration of Property Tax Credits and Exemptions. Upon filing a real estate transfer with the registry of deeds, a property tax credit or exemption under RSA 72:23, 23-d, 23-e, 23-f, 23-g, 23-h, 23-I, 23-j, 23-k, 28, 29-a, 30, 31, 32, 35, 36-a, 37, 37-a, 37-b, 38-a, 39-a, 39-b, 41, 42, 62, 66, or 70, shall expire. The new owner of the property shall be responsible to the municipality to pay the difference between the amount which would have been due in taxes on the property but for the credit or exemption and the amount actually billed to the person entitled to the credit or exemption, for that portion of the tax year attributable to the new owner.

2 Effective Date. This act shall take effect April 1, 2000.

Speakers

SIGN UP SHEET

To Register Opinion If Not Speaking

Bill # HB 1132 Date

Committee M+C Gov't

**** Please Print All Information ****

Name	Address	Phone	Representing	(check one) Pro	Con

Hearing Minutes

HOUSE COMMITTEE ON MUNICIPAL AND COUNTY GOVERNMENT

PUBLIC HEARING ON HB 1132-LOCAL

BILL TITLE: relative to exemptions and credits to property taxes when the property is sold.

DATE: February 2, 2000

LOB ROOM: 301 **Time Public Hearing Called to Order:**

Time Adjourned:

(please circle if present)

Committee Members: Reps. Hess, Patten, P. Cote, Rice, Brundige, Sabella, Griffin, Leone, Noyes, Hager, Akins, Lovejoy, Lockwood, Foster, Fraser, McGuirk, Salatiello, St. Cyr, Sarette, Simon and Zerba.

Bill Sponsors: Rep. Thulander.

TESTIMONY

* Use asterisk if written testimony and/or amendments are submitted.

Rep. Thulander: testified in favor as he thought it's proper for any exemption should go with the person rather than the property.

Kathryn Temcheck: spoke in opposition and to find it inexpedient to legislate because of the administration nightmare. She doesn't want to issue warrants in that particular tax year. This should be based upon who the owner is on April 1st.

Maura Carroll: NHMA is in opposition, she agreed with Kathy Temcheck. We have to identify a tax year.

Norm Pelletier: Salem Assessors office spoke in opposition with the same reasons as stated. He said there does have to be a cut off date.

Robert Geisel: Peterborough and Greenfield Tax Collectors-NH Tax Collectors Association testified against. There is nothing in the statutes, which has a statutory date for proration of taxes. Many of the computer systems are not built to deal with additional tax bills.

Respectfully submitted,

Richard C Leone

Rep. Richard Leone, Clerk

HOUSE COMMITTEE ON MUNICIPAL AND COUNTY GOVERNMENT

PUBLIC HEARING ON HB 1132-LOCAL

BILL TITLE: relative to exemptions and credits to property taxes when the property is sold.

DATE: February 2, 2000

LOB ROOM: 301 **Time Public Hearing Called to Order:**

Time Adjourned:

(please circle if present)

Committee Members: Reps. Hess, Patten, P. Cote, Rick, Brundige, Sabella, Griffin, Leone, Noyes, Hager, Akins, Lovejoy, Lockwood, Foster, Fraser, McGuirk, Salatiello, St. Cyr, Sarette, Simon and Zerba.

Bill Sponsors: Rep. Thulander.

TESTIMONY

* Use asterisk if written testimony and/or amendments are submitted.

Rep. Thulander: testified in favor as he thought it's proper for any exemption should go with the person rather than the property.

Kathryn Temcheck (nightmare): spoke in opposition and to find it inexpedient to legislate because of the administration might ~~XXXXX~~. She doesn't want to issue warrants in that particular tax year. This should be based upon who the owner is on April 1st.

Maura Carroll: NHMA is in opposition, she agreed with Kathy Temcheck. We have to identify a tax year.

Norm Pelletier: Salem Assessors office spoke in opposition with the same reasons as stated. He said there does have to be a cut off date.

Robert Geisel: Peterborough and Greenfield Tax Collectors-NH Tax Collectors Association testified against. There is nothing in the statutes, which has a statutory date for ~~pXXXXXXX~~ of taxes. Many of the computer systems are not built to deal with additional tax bills. (proration)

Respectfully submitted,

Rep. Richard Leone, Clerk

HB 1132 - Local

Relating to exemptions and credits to property taxes when the property is sold

Rep Thulander testified in favor as the transfer, to prepay for any exemption should go with the person rather than the property.

Kathryn Temchack - spoke in opposition and to find it inexpedient to legislate because of the administration might make. She doesn't want to issue warrants in that particular tax year. This should be based upon who the owner is on April 1st

Maura Carroll, MHMA in opposition
She agreed with Kathy Temchack. We have to identify a tax year

Norm Pelletier, Salem Assessors Office spoke in opposition with the same reasons as stated. He says there does have to be a cut-off date

Robert Mead, Greenfield Tax Collectors - NH Tax Collectors Assoc. Testified against
There is nothing in the statutes which has a statutory date for prorating of taxes

Many of the computer systems are not built to deal w/ additional two bills

Ended 2:32

HOUSE COMMITTEE ON MUNICIPAL AND COUNTY GOVERNMENT

PUBLIC HEARING ON HB 1132-LOCAL

BILL TITLE: relative to exemptions and credits to property taxes when the property is sold.

DATE:

LOB ROOM: 301 **Time Public Hearing Called to Order:** 2:15

Time Adjourned: 2:32

(please circle if present)

Committee Members: Reps. Hess, Patten, P. Cote, Rice, Brundige, Sabella, Griffin, Leone, Noyes, Hager, Akins, Loveioy, Lockwood, Foster, Fraser, McGuirk, Salatiello, St. Cyr, Sarette, Simon and Zerba.

Bill Sponsors: Rep. Thulander.

TESTIMONY

* Use asterisk if written testimony and/or amendments are submitted.

Voting Sheets

HOUSE COMMITTEE ON MUNICIPAL AND COUNTY GOVERNMENT

EXECUTIVE SESSION on HB 1132

BILL TITLE: **relative to exemptions and credits to property taxes when the property is sold.**

DATE: 2/9/2000

LOB ROOM: 301

Amendments:

Sponsor: Rep. OLS Document #:

Sponsor: Rep. OLS Document #:

Sponsor: Rep. OLS Document #:

Motions: OTP, OTP/A, ITL, Re-Refer, Interim Study (Please circle one.)

Moved by Rep. Simon

Seconded by Rep. Zerba

Vote: (Please attach record of roll call vote.)

Motions: OTP, OTP/A, ITL, Re-Refer, Interim Study (Please circle one.)

Moved by Rep.

Seconded by Rep.

Vote: (Please attach record of roll call vote.)

CONSENT CALENDAR VOTE: 14-0

(Vote to place on Consent Calendar must be unanimous.)

Statement of Intent: Refer to Committee Report

Respectfully submitted,

Rep. Richard C. Leone, Clerk

HOUSE COMMITTEE ON MUNICIPAL AND COUNTY GOVERNMENT

EXECUTIVE SESSION on HB 1132

BILL TITLE: **relative to exemptions and credits to property taxes when the property is sold.**

DATE:

LOB ROOM: **301**

Amendments:

Sponsor: Rep. _____ OLS Document #: _____ Adopted/Failed

Sponsor: Rep. _____ OLS Document #: _____ Adopted/Failed

Sponsor: Rep. _____ OLS Document #: _____ Adopted/Failed

Motions: OTP, OTP/A, (ITL) Re-Refer, Interim Study (Please circle one.)

Moved by Rep. Simon

Seconded by Rep. Zerba

Vote: _____ (Please attach record of roll call vote.)

Motions: OTP, OTP/A, ITL, Re-Refer, Interim Study (Please circle one.)

Moved by Rep. _____

Seconded by Rep. _____

Vote: _____ (Please attach record of roll call vote.)

CONSENT CALENDAR VOTE: 14-0 Consent

(Vote to place on Consent Calendar must be unanimous.)

Statement of Intent: Refer to Committee Report

Respectfully submitted,

Rep. Richard C. Leone, Clerk

OFFICE OF THE HOUSE CLERK

2000 SESSION

MUNICIPAL AND COUNTY GOVERNMENT

Bill #: 1132 Title: _____

PH Date: ___/___/___ Exec Session Date: 02/09/00

Motion: ITL Amendment #: _____

MEMBER	YEAS	NAYS
Hess, David W, Chairman	14	
Patten, Betsey L, V Chairman	1	
Cote, Patricia L		
Rice, Thomas E P	2	
Brundige, Robert W	3	
Sabella, Norma A		
Griffin, Mary E	4	
Leone, Richard C, Clerk	5	
Noyes, Richard A	6	
Hager, Elizabeth S		
Akins, Ralph L		
Lovejoy, Marian E		
Lockwood, Priscilla P	7	
Kelley, William J	8	
Fraser, Marilyn A		
McGuirk, Paul A	9	
Salatiello, Thomas B		
St Cyr, Gerard L		
Sarette, John C	10	
Simon, Anthony F	11	
Zerba, Roger T	12	
Rosenfield, Jay	13	
TOTAL VOTE:	14	0

Printed: 2/3/2000

Committee Report

COMMITTEE REPORT

COMMITTEE: **Municipal and County Government**

BILL NUMBER: **HB 1132-LOCAL**

TITLE: relative to exemptions and credits to property taxes when the property is sold.

DATE: February 9, 2000 CONSENT CALENDAR YES ☒ NO ☐

☐ OUGHT TO PASS

☐ OUGHT TO PASS WITH AMENDMENT

☒ INEXPEDIENT TO LEGISLATE

☐ RE-REFER

☐ REFER TO COMMITTEE FOR INTERIM STUDY
(Available only in second year of biennium.)

STATEMENT OF INTENT
(Include Committee Vote)

This bill would have changed existing law to provide that property tax credits and exemptions would expire upon the filing of a real estate transfer with the registry of deeds. Currently property is assessed, and exemptions and credits calculated, as of April 1 of each year. Other than the sponsor, the testimony was unanimous in opposition to this bill. Among the concerns cited were a dramatic increase in paperwork, the need for other major changes in the law to accommodate this concept and the likelihood that enacting this would open the floodgates to similar proposals. If a change in the current tax calculation procedure is desired, it needs to be accomplished in a comprehensive, rather than piecemeal, fashion.

Vote 14-0.

Rep. Anthony F. Simon
FOR THE COMMITTEE

Original: House Clerk
cc: Committee Bill file

USE ANOTHER REPORT FOR MINORITY REPORT

CONSENT CALENDAR

Municipal and County Government

HB 1132-LOCAL, relative to exemptions and credits to property taxes when the property is sold. INEXPEDIENT TO LEGISLATE

Rep. Anthony F. Simon for Municipal and County Government: This bill would have changed existing law to provide that property tax credits and exemptions would expire upon the filing of a real estate transfer with the registry of deeds. Currently property is assessed, and exemptions and credits calculated, as of April 1 of each year. Other than the sponsor, the testimony was unanimous in opposition to this bill. Among the concerns cited were a dramatic increase in paperwork, the need for other major changes in the law to accommodate this concept and the likelihood that enacting this would open the floodgates to similar proposals. If a change in the current tax calculation procedure is desired, it needs to be accomplished in a comprehensive, rather than piecemeal, fashion. Vote 14-0.

HB 1132-L, relative to exemptions and credits to property taxes when the property is sold. INEXPEDIENT TO LEGISLATE

Rep. Anthony F. Simon for Municipal and County Government: This bill would have changed existing law to provide that property tax credits and exemptions would expire upon the filing of a real estate transfer with the registry of deeds. Currently property is assessed, and exemptions and credits calculated, as of April 1 of each year. Other than the sponsor, the testimony was unanimous in opposition to this bill. Among the concerns cited were a dramatic increase in paperwork, the need for other major changes in the law to accommodate this concept and the likelihood that enacting this would open the floodgates to similar proposals. If a change in the current tax calculation procedure is desired, it needs to be accomplished in a comprehensive, rather than piecemeal, fashion. Vote 14-0.

2/10/00

ok

Consent

COMMITTEE REPORT

COMMITTEE: **MUNICIPAL AND COUNTY GOVERNMENT**

BILL NUMBER: **HB 1132**

TITLE: relative to exemptions and credits to property taxes when the property is sold.

DATE: _____ CONSENT CALENDAR YES ☒ NO ☐

☐ OUGHT TO PASS

☐ OUGHT TO PASS WITH AMENDMENT

☒ INEXPEDIENT TO LEGISLATE

☐ RE-REFER

☐ REFER TO COMMITTEE FOR INTERIM STUDY
(Available only in second year of biennium.)

STATEMENT OF INTENT
(Include Committee Vote)

Vote 14-0.

Rep._____
FOR THE COMMITTEE

Original: House Clerk
cc: Committee Bill file

USE ANOTHER REPORT FOR MINORITY REPORT