Bill as Introduced

SB 86– AS INTRODUCED

1999 SESSION

99-0508
10/09

SENATE BILL ***86***

AN ACT relative to enforcement of the collection and payment of county taxes by the county treasurer.

SPONSORS: Sen. F. King, Dist 1

COMMITTEE: Ways and Means

ANALYSIS

This bill grants the county treasurer the same power to enforce the collection of county taxes as the state or local tax collectors have to enforce the collection of taxes.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

SB 86- AS INTRODUCED

99-0508
10/09

STATE OF NEW HAMPSHIRE

In the Year of Our Lord One Thousand Nine Hundred and Ninety-Nine

AN ACT relative to enforcement of the collection and payment of county taxes by the county treasurer.

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

1 County Treasurers and County Taxes; Tax Warrants; Enforcement. Amend RSA 29:11, I to read as follows:

I. The treasurer shall issue [~~his~~] ***a*** warrant to the selectmen of the several towns in the county liable to pay state taxes, requiring them to assess, collect, and pay to the treasurer, within such time as shall be therein directed, their just proportion of all taxes granted by the county convention according to their proportion of public taxes for the time being, and shall enforce the collection and payment thereof, together with interest at 10 percent a year from December 17 upon all taxes not then paid, in the same manner as the state [~~treasurer~~] ***or a local tax collector*** may enforce the collection of state ***or local*** taxes, and the county tax assessed against any town shall not be deemed paid until the whole amount of the warrant together with said interest from December 17 to the date of payment has been received by said treasurer. If December 17 fall upon a Saturday, Sunday, or legal holiday, the due date for payment of taxes shall be the first business day following December 17. If December 17 falls upon a Saturday, Sunday, or legal holiday, the interest payment penalty on taxes not paid when due shall be computed from the first business day following December 17 to the date on which payment is actually made.

2 Effective Date. This act shall take effect July 1, 1999.

Amendments

Rep. Leone, Sull. 2
September 21, 1999
1999-2017h
10/09

Amendment to SB 86

Amendment to SB 86 Amend the bill by replacing all after the enacting clause with the following:

1 County Treasurers and County Taxes; Tax Warrants; Enforcement. Amend RSA 29:11, I to read as follows:

I. The treasurer shall issue [~~his~~] ***a*** warrant to the selectmen of the several towns in the county liable to pay state taxes, requiring them to assess, collect, and pay to the treasurer, within such time as shall be therein directed, their just proportion of all taxes granted by the county convention according to their proportion of public taxes for the time being, and shall enforce the collection and payment thereof, together with interest at 10 percent a year from December 17 upon all taxes not then paid, [~~in the same manner as the state treasurer may enforce the collection of state taxes,~~] and the county tax assessed against any town shall not be deemed paid until the whole amount of the warrant together with said interest from December 17 to the date of payment has been received by said treasurer. If December 17 fall upon a Saturday, Sunday, or legal holiday, the due date for payment of taxes shall be the first business day following December 17. If December 17 falls upon a Saturday, Sunday, or legal holiday, the interest payment penalty on taxes not paid when due shall be computed from the first business day following December 17 to the date on which payment is actually made. ***If the county tax is not paid in full, the county treasurer may petition the superior court in the county in which the town is located, to attach the town's pecuniary assets in the amount owed to the county.***

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

1999-2017h

AMENDED ANALYSIS

This bill grants the county treasurer the power to petition the superior court to enforce the collection of county taxes from towns.

Committee Minutes

MUNICIPAL AND COUNTY GOVERNMENT COMMITTEE

1999 Re-Referred Bills and Subcommittee Assignments

8/3/99

HB 0569	relative to the tax credit for service-connected total disability.	**Rep. Patten, Chair** Rep. Akins Rep. Cote Rep. Griffin Rep. Lockwood
HB 0595 -L	enabling municipalities to grant the elderly property tax exemption to an additional person in a household.	
HB 0696 -FN-L	relative to the taxation of land held by municipalities for water supply purposes.	
SB 0089 -L	relative to library trustees.	

HB 0071 -FN-L	relative to authorizing agreements for the determination of each municipality's share of county costs.	**Rep. Leone, Chair** Rep. Golden Rep. Lovejoy Rep. Rice Rep. St. Cyr Rep. Sarette
HB 0226 -L	establishing municipality bond payment schedules and percentages.	
HB 0521 -L	exempting initial bond issues from the 10 percent limitation on exceeding appropriations recommended by the budget committee.	
SB 0086	relative to enforcement of the collection and payment of county taxes by the county treasurer.	

HB 0209	relative to authorizing the consideration of traditional village patterns in local zoning ordinances.	**Rep. Brundige, Chair** Rep. Hager Rep. McGuirk Rep. Noyes Rep. Salatiello Rep. Simon
HB 0391	establishing a village plan alternative in zoning and land use planning laws.	
HB 0446 -L	subjecting certain land in the town of Newport to local land use regulations.	

HB 0285	providing that equalized value of property in small towns be calculated as a multi-year average.	**Rep. Hess, Chair** Rep. Foster Rep. Fraser Rep. Sabella Rep. Zerba
HB 0507 -L	relative to the taxability of certain appurtenant land to a taxable building.	
HB 0641 -L	clarifying the value of public utility property for property tax purposes.	
SB 0076 -L	allowing certain municipalities to offer tax exemptions to foster commercial and industrial construction.	

Hearing Minutes

HOUSE COMMITTEE ON MUNICIPAL AND COUNTY GOVERNMENT

PUBLIC HEARING ON SB 86

BILL TITLE: relative to enforcement of the collection and payment of county taxes by the county treasurer.

DATE: May 4, 1999

LOB ROOM: 301 **Time Public Hearing Called to Order:** 12:09

Time Adjourned: 12: 26

(please circle if present)

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

Bill Sponsors: Sen. F. King, Dist 1

TESTIMONY

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

The hearing opened at 11:15 and was recessed at 11:17 to wait for the prime sponsor.

The intent of the bill is to give the county the same authority as a local tax collector in every town.

Sen. Fred King stated that this was important because there were so many unincorporated communities (twenty-three) in Coos County. He wants the county to be able to collect their due taxes as well as local tax collectors.

There is presently a case in county, which has brought out the fact that the county has no authority to tax. He said this bill would assure this.

He was also concerned that some towns could say they don't owe so much and they wouldn't have to pay it. For instance, a recent case with Berlin vs. Coos County, Berlin has established its own rate. If this case prevails, it is possible that an adverse precedent could be established usurping the authority of the county.

Respectfully Submitted,

Richard C. Leone, Clerk

Sub-Committee Minutes

SUBCOMMITTEE WORK SESSION

COMMITTEE: M & C

BILL NUMBER: SB 86

TITLE: Enforcement of the Collection and payment of County Taxes

DATE: 10/7/99 LOB ROOM: 301

TIME CALLED TO ORDER: _____ TIME ADJOURNED: _____

SUBCOMMITTEE MEMBERS: _____

NOTES: (Attach additional sheets if necessary)

See attached

RECOMMENDATION TO THE FULL COMMITTEE:

☑ See Below
☐ No Recommendation Yet

(see attached)

RESPECTFULLY SUBMITTED,

Rep Richard C. Lane
For the Subcommittee

Rev. 08/24/98

State of New Hampshire

HOUSE OF REPRESENTATIVES

CONCORD

HELP LINE TDD RELAY
225-4033

COMMITTEE ON MUNICIPAL AND COUNTY GOVERNMENT

MEMORANDUM

TO: Rep. David W. Hess, Chairman
Municipal and County Government Committee

FROM: Rep. Richard C. Leone for the Subcommittee on SB 86 (re-referred)

DATE: October 1, 1999

RE: **Subcommittee Report on SB 86**, relative to the enforcement of the collection and payment of county taxes by the county treasurer

Analysis: This bill grants the county treasurer the same power to enforce the collection of county taxes as state or local tax collectors have to enforce the collection of taxes.

Issues of Concern:

(1) The sponsor in his original testimony said this issue needed to be addressed because his county (Coos) had so many unincorporated towns (27). But, as the committee studied the issue, it was evident that this issue could be a problem for any county whether it had incorporated or unincorporated towns. It appeared that there was a need for a simple mechanism for the county treasurer to collect taxes without getting into a complicated process, and at the same time, not give the county treasurer unlimited powers. For instance, when we ran it by the Sullivan County treasurer, he wanted to know if it meant that the county could foreclose on the whole town -- or if the county could attach assets, what kind of assets, where and the like.

(2) The committee was also cognizant of Senator Fred King's concern that if the county of Coos loses its present litigation with the city of Berlin, this could potentially become an immediate problem in other counties.

Action Taken:

(1) The first inclination of the committee was to cross out on lines 8 and 9 of the original bill the following which stated "in the same manner as the state (treasurer), or a local tax collector may enforce the collection of state or local taxes." This would have left the whole process up to the scrutiny or under the direction of DRA.

(2) However, the committee decided to pursue the idea of spelling it out more specifically by accepting the N.H. Municipal Association (Maura Carroll) and Sen. Fred King's suggestion, which allows the county treasurer to petition the superior court of the county in which the town is located, to attach the town's pecuniary assets in the amount owed to the county. This addressed the committee's concern that the attachment process needed to be spelled out in order to minimize the confusion of powers and the like.

The subcommittee present on September 22, 1999 (Reps. Lovejoy, Patten, Sarette, and Leone, with telephone approval by Rep. Rice), voted 4-0 to approve of Amendment #1999-2017h which would be added as lines 17-19 of the bill, and **to recommend to the full committee that SB 86 be OTP/A**.

Voting Sheets

HOUSE COMMITTEE ON MUNICIPAL AND COUNTY GOVERNMENT

EXECUTIVE SESSION on SB 86

BILL TITLE:

DATE: {Type DATE}

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. Foster

Seconded by Rep. Senna

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.)

13-0

CONSENT CALENDAR VOTE: {Type VOTE}

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

Statement of Intent: Refer to Committee Report

Respectfully submitted,

Rep. Richard C. Leone, Clerk

1999 SESSION

Bill # SB 86

Public Hearings _____ Executive Session 6/23/99

COMMITTEE REPORT: Re-Refer

	YEAS	NAYS
Hess, David W, Chairman	13	
Patten, Betsey L, V Chairman	1	
Golden, Paul A		
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		
Hager, Elizabeth S		
Akins, Ralph L		
Lovejoy, Marian E		
Lockwood, Priscilla P	6	
Foster, Linda T	7	
Fraser, Marilyn A		
McGuirk, Paul A	8	
Salatiello, Thomas B		
St Cyr, Gerard L	9	
Sarette, John C	10	
Simon, Anthony F	11	
Zerba, Roger T	12	
TOTAL VOTE		

Appeared in Favor	Appeared in Opposition
13	0

EXECUTIVE SESSION

COMMITTEE JUD. A/C

BILL NUMBER SB 86

BILL TITLE: Relative to the enforcement of the collection and payment of County Taxes by the County Treasurer

DATE: 10/7/99 **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. _____

Seconded by Rep. _____

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: _____

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

Statement of Intent: Refer to Committee Report

Respectfully submitted,

Rep. _____, Clerk

EXECUTIVE SESSION

COMMITTEE Mtc

BILL NUMBER SB 86

BILL TITLE: Relative to enforcement

DATE: _____ LOB ROOM: _____

Amendments:

Sponsor: Rep. Griffin/Potter OLS Document #: 1999-2017h (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. Griffin

Seconded by Rep. Potter

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: _____

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

Statement of Intent: Refer to Committee Report

Respectfully submitted,

Rep. _____, Clerk

MUNICIPAL AND COUNTY GOVERNMENT 1999 SESSION

Bill # SB 86

Public Hearings _____ Executive Session 10/7/99

COMMITTEE REPORT: OTP/A

	YEAS	NAYS
Hess, David W, Chairman		
Patten, Betsey L, V Chairman		
Golden, Paul A		
Cote, Patricia L		
Rice, Thomas E P		
Brundige, Robert W		
Sabella, Norma A		
Griffin, Mary E		
Leone, Richard C, Clerk		
Noyes, Richard A		
Hager, Elizabeth S		
Akins, Ralph L		
Lovejoy, Marian E		
Lockwood, Priscilla P		
Foster, Linda T		
Fraser, Marilyn A		
McGuirk, Paul A		
Salatiello, Thomas B		
St Cyr, Gerard L		
Sarette, John C		
Simon, Anthony F		
Zerba, Roger T		
TOTAL VOTE		

Appeared in Favor	Appeared in Opposition

MUNICIPAL AND COUNTY GOVERNMENT 1999 SESSION

Bill # SB 86

Public Hearings _____ Executive Session 10/7/99

COMMITTEE REPORT: _____

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

Appeared in Favor	Appeared in Opposition
13	2

Cmart

Committee Report

COMMITTEE REPORT

COMMITTEE: **Municipal and County Government**

BILL NUMBER: **SB 86**

TITLE: relative to enforcement of the collection and payment of county taxes by the county treasurer.

DATE: June 24, 1999 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 allow county treasurers to collect county taxes in the same way that state or local tax collectors now accomplish this task. Although this policy may accommodate the needs of the unincorporated places, the committee wishes more time to ascertain its effect on our incorporated cities and towns, which traditionally have paid the county taxes assessed on their property owners even when the property owner did not pay the county taxes to the town.

Vote 13-0.

Rep. Linda T. Foster
FOR THE COMMITTEE

Original: House Clerk
cc: Committee Bill file

USE ANOTHER REPORT FOR MINORITY REPORT

CONSENT CALENDAR

Municipal and County Government

SB 86, relative to enforcement of the collection and payment of county taxes by the county treasurer. RE-REFER

Rep. Linda T. Foster for **Municipal and County Government:** This bill would allow county treasurers to collect county taxes in the same way that state or local tax collectors now accomplish this task. Although this policy may accommodate the needs of the unincorporated places, the committee wishes more time to ascertain its effect on our incorporated cities and towns, which traditionally have paid the county taxes assessed on their property owners even when the property owner did not pay the county taxes to the town.

Vote 13-0.

COMMITTEE REPORT

COMMITTEE: **Municipal and County Government**

BILL NUMBER: **SB 86**

TITLE: relative to enforcement of the collection and payment of county taxes by the county treasurer.

DATE: October 7, 1999 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)

The Committee agreed that there is a need to remove the obscurity relative to the county treasurer's authority to collect taxes from the individual towns (incorporated and unincorporated). Although, the Committee did not feel comfortable giving counties unlimited authority, it did opt to spell out a process whereby the county treasurer has the option of going to the superior court of the county of the community involved, to attach pecuniary assets.

Vote 13-2.

Rep. Mary E. Griffin
FOR THE COMMITTEE

Original: House Clerk
cc: Committee Bill file

USE ANOTHER REPORT FOR MINORITY REPORT

CONSENT CALENDAR

Municipal and County Government

SB 86, relative to enforcement of the collection and payment of county taxes by the county treasurer. OUGHT TO PASS WITH AMENDMENT

Rep. Mary E. Griffin for **Municipal and County Government:** The Committee agreed that there is a need to remove the obscurity relative to the county treasurer's authority to collect taxes from the individual towns (incorporated and unincorporated). Although, the Committee did not feel comfortable giving counties unlimited authority, it did opt to spell out a process whereby the county treasurer has the option of going to the superior court of the county of the community involved, to attach pecuniary assets. Vote 13-2.

DRAFT

COMMITTEE REPORT

COMMITTEE: **Municipal and County Government**

BILL NUMBER: **SB 86**

TITLE: relative to enforcement of the collection and payment of county taxes by the county treasurer.

DATE: October 7, 1999 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)

The Committee agreed that there is a need to remove the obscurity relative to the county treasurer's authority to collect taxes from the individual towns (incorporated and unincorporated). Although, the Committee did not feel comfortable giving counties unlimited authority, it did opt to spell out a process whereby the county treasurer has the option of going to the superior court of the county of the community involved, to attach pecuniary assets.

10/27/99

Vote 13-2.

Rep. Mary E. Griffin
FOR THE COMMITTEE

Original: House Clerk
cc: Committee Bill file

USE ANOTHER REPORT FOR MINORITY REPORT

SB 86
Marry Griffin For the Committee

The committee agreed that there is a need to remove the obscurity relative to the county treasurer's authority to collect taxes from the individual towns (incorporated and un-incorporated). Although, the committee did not feel comfortable giving counties unlimited authority, it did opt to spell out a process whereby the county treasurer has the option of going to the superior court of the county of the community involved, to attach pecuniary assets.

The committee voted 13 to 2 OTP/A

OIC

05/20/96

Consent