Bill as Introduced

HB 411 – AS INTRODUCED

2003 SESSION

03-0471
10/09

HOUSE BILL ***411***

AN ACT allowing municipalities to adopt a property tax exemption for owners who permit snowmobile use.

SPONSORS: Rep. King, Coos 1; Rep. Stohl, Coos 1; Sen. Gallus, Dist 1; Sen. Flanders, Dist 7

COMMITTEE: Municipal and County Government

ANALYSIS

This bill allows towns and cities to adopt a property tax exemption for property owners who permit the use and access to the land by snowmobile operators.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

HB 411 – AS INTRODUCED

03-0471
10/09

2003 SESSION

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Three

AN ACT allowing municipalities to adopt a property tax exemption for owners who permit snowmobile use.

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

1 Application for Tax Credit; Reference Added. Amend the introductory paragraph of RSA 72:33, I to read as follows:

I. Except as provided in RSA 72:33-b, no person shall be entitled to the exemptions, deferrals, or tax credits provided by RSA 72:28, 29-a, 30, 31, 32, 35, 36-a, 37, 37-a, 37-b, 38-a, 39-b, 62, 66, [~~and~~] 70, ***and 73*** unless the person has filed with the selectmen or assessors, by March 1 following the date of notice of tax under RSA 72:1-d, a permanent application therefor, signed under penalty of perjury, on a form approved and provided by the commissioner of revenue administration, showing that the applicant is the true and lawful owner of the property on which the exemption, deferral, or tax credit is claimed and that the applicant was duly qualified upon April 1 of the year in which the exemption, deferral, or tax credit is first claimed, or, in the case of financial qualifications, that the applicant is duly qualified at the time of application. The form shall include the following and such other information deemed necessary by the commissioner:

2 Appeal from Refusal to Grant; Reference Added. Amend RSA 72:34-a to read as follows:

72:34-a Appeal From Refusal to Grant Exemption, Deferral, or Tax Credit. Whenever the selectmen or assessors refuse to grant an applicant an exemption, deferral, or tax credit to which the applicant may be entitled under the provisions of 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, ***or 73*** the applicant may appeal in writing, on or before September 1 following the date of notice of tax under RSA 72:1-d, to the board of tax and land appeals or the superior court, which may order an exemption, deferral, or tax credit, or an abatement if a tax has been assessed.

3 New Subdivision; Exemption for Permitting Snowmobile Use. Amend RSA 72 by inserting after section 72 the following new subdivision:

Exemption for Permitting Snowmobile Use

72:73 Exemption for Permitting Snowmobile Use; Procedure for Adoption.

I. A town or city adopting the provisions of this section shall exempt 10 percent of the assessed value of a taxable property for qualifying owners of residential real estate who shall permit over an entire 5-year period, renewable every 5 years, the use and reasonable access to the land by

snowmobiles operating under RSA 215-A. The term "residential real estate" as used in this section shall mean the same as defined in RSA 72:29. All applications made under this section shall be subject to the provisions of RSA 72:33 and RSA 72:34.

II. The exemption in paragraph I shall apply only to property taxes on property which is occupied as the principal place of abode by the applicant.

III. No exemption shall be allowed under paragraph I unless the person applying therefor has resided in this state for at least one year preceding April 1 in the year in which the exemption is granted, and has satisfied the governing body of the town or city of the person's qualification for and commitment to the exemption provisions of this section.

IV. There shall be only one exemption granted for a taxable property.

V. Any town or city may adopt the provisions of paragraphs I through IV in the following manner:

(a) In a town, the question shall be placed on the warrant of a special or annual town meeting, by the governing body or by petition pursuant to RSA 39:3, and shall be voted upon by official ballot if that town has adopted the official ballot for the election of officers. A public hearing shall be held at least 15 but not more than 60 days prior to the vote.

(b) In a city or town with a town council, the legislative body may consider and act upon the question in accordance with its normal procedures for passage of resolutions, ordinances, and other legislation. In the alternative, the legislative body of such city or town may vote to place the question on the official ballot for any regular municipal election.

VI. The vote shall specify the provisions of the property tax exemption for permitting snowmobile use provided in paragraph I, the amount of the exemption to be granted, and the requirements to qualify. The exemption shall take effect in the tax year beginning April 1 following its adoption.

VII. A town or city may rescind the exemption provided by this section in the manner described in paragraph V.

4 Effective Date. This act shall take effect April 1, 2003.

Speakers

SIGN UP SHEET

To Register Opinion If Not Speaking

Bill # HB 411 Date 3/5/03

Committee MFCA Re allowing Municipalities to adopt Snowmobile Tax exemptions

** Please Print All Information **

Name	Address	Phone	Representing	(check one) Pro	Con
Jon ? Cilley	14 Highland St Nashua NH		NH ATV Clubs	✓	
HENRY HARRIS	59 PURGATORY RD, MONT VERNON				✓
~~BARRY STAUSSOUTH 69 OLD WILTON RD, MONT VERNON~~					✓
Tracey Turner	78 Purgatory Falls Rd, Lyndeborough				✓
TIMOTHY J. ALEXNO			NH FISH & GAME	✓	
Richard Hapke	53 old Center Rd N. Deerfield	4639980		✓	
DENNIS MOUNCE MAN, NH			"WE the People"	✓	
BOB FLANDERS			SEN DIST 7	✓	
Gerald C Crafton	PO Box 202 N Havehill NH		JC D&L Libs	✓	

Hearing Minutes

HOUSE COMMITTEE ON MUNICIPAL AND COUNTY GOVERNMENT

PUBLIC HEARING ON HB 411

BILL TITLE: allowing municipalities to adopt a property tax exemption for owners who permit snowmobile use.

DATE: March 5, 2003

LOB ROOM: 301 **Time Public Hearing Called to Order:** 12:05 PM

Time Adjourned: 12:30 PM

(please circle if present)

Committee Members: Reps (Patten), Brundige, (Lockwood), Twombly, (Boyce), Dumaine, (Stohl), (Noyes), Buhlman, Doyle, C. Dunne, Dupuis, Gillick, (Gould), (M. Pappas), N. Johnson, M. Cooney, Davidson, Osborne, (Schmidt), and (Theberge).

Bill Sponsors: Rep. King, Coos 1; Rep. Stohl, Coos 1; Sen. Gallus, Dist 1; Sen. Flanders, Dist 7

TESTIMONY

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

Rep. King, Dist 1
Snowmobiling is an important factor in the North Country economy. This would encourage landowners to open up their land for snowmobile trails. Recognition to the landowner of letting their land be used. Snowmobiling bring an enormous amount of money to the North Country.

Rep. Stohl, Dist
For King – answered all the questions.

Paul Franklin, Board of Tax and Land Appeals
Prove 25 – 27 lines don't say 3 H's. Page 2, lines 21 – 24 local town control? Some better definition would help. He says an exemption, not abatement. Approves of current stipulation on how things should be done. The town gets to choose.

Paul Gray, DRED, Trails Bureau
Over 5,000 current property owners let snowmobilers use their land. 16,900 miles of trails. Major economic is a real boost for the area. Landowner liability insurance is give by Bureau of Trail to landowners enabling legislation.

Rep. Gould, Dist 77
Can the trails be used year round? No except if the landowner says yes.

Rep. Schmidt, Dist 70
Are all trails completely suitable? It depends on the landowner.

Judy Silva, NH Municipal Association

Comments on bill. King said it is only State trail and the bill doesn't concern... Tax issue is a local thing and the selectmen would have to go with it at town meeting. It should be handled on the floor of town meetings not just at the voting booth as you see in the bill.

Linda Kennedy, DRA

Comments. What is reasonable access? What tax percent is given if only a small part of land is used? How much has to be accessible? Recreational adjustment of 20% given six reasons: hunting, fishing, hiking, etc. Not snowmobiles. Current use fee – probably no fee if they want the exemption.

Rep. Stohl, Dist 1

Does it trip the question of whether insurance follows landowner liability. Duty of care law.

Respectfully submitted,

Priscilla P. Lockwood

Priscilla P. Lockwood, Clerk
Municipal and County Government

Voting Sheets

HOUSE COMMITTEE ON MUNICIPAL AND COUNTY GOVERNMENT

EXECUTIVE SESSION on HB 411

BILL TITLE: **allowing municipalities to adopt a property tax exemption for owners who permit snowmobile use.**

DATE: March 19, 2003

LOB ROOM: 301

Amendments:

Sponsor: Rep. OLS Document #:

Sponsor: Rep. OLS Document #:

Sponsor: Rep. OLS Document #:

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

Moved by Rep. Dupuis

Seconded by Rep. Gould

Vote: 14-1 (Please attach record of roll call vote.)

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

Moved by Rep.

Seconded by Rep.

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

CONSENT CALENDAR VOTE: NO.

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

Statement of Intent: Refer to Committee Report

Respectfully submitted,

Rep. Priscilla P. Lockwood, Clerk

MUNICIPAL AND COUNTY GOVERNMENT

Bill #: HB 411 **Title:** tax exemption - snowmobile use

PH Date: 3/5/03 **Exec Session Date:** 3/19/03

Motion: ITL **Amendment #:**

MEMBER	YEAS	NAYS
Patten. Betsey L. Chairman	14	
Brundige. Robert W. V Chairman	1	
Lockwood. Priscilla P	2	
Twomblv. James E	3	
Bovce. Laurie J		1
Dumaine. Dudlev Daniels	absent	
Pappas. Marc	4	
Dunne. Christopher H	absent	
Stohl. Eric G	absent	
Noves. Richard A	absent	
Buhlman. David L	5	
Dovle. Christopher L	absent	
Dupuis. Roland L	6	
Gillick. Thomas J	7	
Gould. Kenneth H	8	
Johnson. Nancv K	9	
Coonev. Marv R	10	
Davidson. Robert A	absent	
Osborne. Jessie L	11	
Schmidt. Peter B	12	
Theberge. Robert L	13	
TOTAL VOTE:	14	1

Printed: 1/6/2003

Committee Report

MAJORITY
COMMITTEE REPORT

COMMITTEE: **Municipal and County Government**

BILL NUMBER: **HB 411**

TITLE: allowing municipalities to adopt a property tax exemption for owners who permit snowmobile use.

DATE: March 19, 2003 CONSENT CALENDAR YES ☐ NO ☒

☐ OUGHT TO PASS

☐ OUGHT TO PASS WITH AMENDMENT

☒ INEXPEDIENT TO LEGISLATE

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

STATEMENT OF INTENT
(Include Committee Vote)

It was the majority opinion that the bill was flawed in that there were no restrictions as to the size of land, no definition of "use and reasonable access," and a great discrepancy in the amount of exemptions proportional to the size of land in question. This reduction of property assessment would also be in addition to any other exemption or credit the landowner is entitled to, such as current use. RSA 79-A:4 already allows a 20% reduction in current use value if a landowner's property is open to the public 12 months a year for recreation. This type of additional exemption for winter recreational use could be extended to horseback riding, snowshoeing, hiking, dirt biking or any other type of recreational use and in the end, the cost of the exemption is shifted to other members of the community. The committee feels that the existing program of current use, and availability of an additional 20% reduction for recreational use is adequate compensation for the use of one's land.

Vote 14-1.

Rep. Roland L. Dupuis
FOR THE MAJORITY

Original: House Clerk
cc: Committee Bill file

USE ANOTHER REPORT FOR MINORITY REPORT

Municipal and County Government

HB 411, allowing municipalities to adopt a property tax exemption for owners who permit snowmobile use. **INEXPEDIENT TO LEGISLATE**

Rep. Roland L. Dupuis for Municipal and County Government: It was the majority opinion that the bill was flawed in that there were no restrictions as to the size of land, no definition of "use and reasonable access," and a great discrepancy in the amount of exemptions proportional to the size of land in question. This reduction of property assessment would also be in addition to any other exemption or credit the landowner is entitled to, such as current use. RSA 79-A:4 already allows a 20% reduction in current use value if a landowner's property is open to the public 12 months a year for recreation. This type of additional exemption for winter recreational use could be extended to horseback riding, snowshoeing, hiking, dirt biking or any other type of recreational use and in the end, the cost of the exemption is shifted to other members of the community. The committee feels that the existing program of current use, and availability of an additional 20% reduction for recreational use is adequate compensation for the use of one's land. **Vote 14-1.**

MAJORITY

COMMITTEE REPORT

COMMITTEE: **Municipal and County Government**

BILL NUMBER: **HB 411**

TITLE: allowing municipalities to adopt a property tax exemption for owners who permit snowmobile use.

DATE: March 19, 2003 CONSENT CALENDAR YES ☐ NO ☒

☐ OUGHT TO PASS

☐ OUGHT TO PASS WITH AMENDMENT

☒ INEXPEDIENT TO LEGISLATE

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

STATEMENT OF INTENT
(Include Committee Vote)

It was the majority opinion that the bill was flawed in that there were no restrictions as to the size of land, no definition of "use and reasonable access," and a great discrepancy in the amount of exemptions proportional to the size of land in question. This reduction of property assessment would also be in addition to any other exemption or credit the landowner is entitled to, such as current use. RSA 79-A:4 already allows a 20% reduction in current use value if a landowner's property is open to the public 12 months a year for recreation. This type of additional exemption for winter recreational use could be extended to horseback riding, snowshoeing, hiking, dirt biking or any other type of recreational use and in the end, the cost of the exemption is shifted to other members of the community. The committee feels that the existing program of current use, and availability of an additional 20% reduction for recreational use is adequate compensation for the use of one's land.

Vote 14-1.

Rep. Roland L. Dupuis
FOR THE ~~COMMITTEE~~ MAJORITY

Original: House Clerk
cc: Committee Bill file

USE ANOTHER REPORT FOR MINORITY REPORT

Majority

HB411 Ron Dupuis for the committee

It was the majority opinion that the bill was flawed in that there were no restrictions as to the size of land, no definition of "use and reasonable access", and a great discrepancy in the amount of exemptions proportional to the size of land in question. This reduction of property assessment would also be in addition to any other exemption or credit the landowner is entitled to, such as current use. In RSA 79-A:4 already allows a 20% reduction in current use value if a landowner's property is open to the public 12 months a year for recreation. This type of additional exemption for winter recreational use could be extended to horseback riding, snowshoeing, hiking, dirt biking or any other type of recreational use and in the end the cost of the exemption is shifted to other members of the community. The committee feels that the existing program ~~for~~ of current use, recreational use and availability ~~and the "duty of care" provisions of RSA 212:34 which removes liability from any landowner whose land is open to the public~~ is adequate compensation for the use of one's land.

of an additional 20% reduction for

MAJORITY COMMITTEE REPORT

COMMITTEE: **Municipal and County Government**

BILL NUMBER: **HB 411**

TITLE: allowing municipalities to adopt a property tax exemption for owners who permit snowmobile use.

DATE: March 19, 2003 CONSENT CALENDAR YES ☐ NO ☒

☐ OUGHT TO PASS

☐ OUGHT TO PASS WITH AMENDMENT

☒ INEXPEDIENT TO LEGISLATE

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

STATEMENT OF INTENT
(Include Committee Vote)

It was the majority opinion that the bill was flawed in that there were no restrictions as to the size of land and also that there was a great discrepancy in the amount of exemptions proportional to the size of land in question.

Vote 14-1.

See attached

Rep. Roland L. Dupuis
FOR THE ~~COMMITTEE~~ MAJORITY

Original: House Clerk
cc: Committee Bill file

USE ANOTHER REPORT FOR MINORITY REPORT

DIALOG(R)
REPORT

3/19

4/1

It was the majority opinion that the bill was flawed in that there were no restrictions as to the size of land and also that there was a great discrepancy in the amount of exemption regardless to the size of land in question

MINORITY
COMMITTEE REPORT

COMMITTEE: **Municipal and County Government**

BILL NUMBER: **HB 411**

TITLE: allowing municipalities to adopt a property tax exemption for owners who permit snowmobile use.

DATE: March 19, 2003 CONSENT CALENDAR YES ☐ NO ☒

☒ OUGHT TO PASS

☐ OUGHT TO PASS WITH AMENDMENT

☐ INEXPEDIENT TO LEGISLATE

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

STATEMENT OF INTENT
(Include Committee Vote)

This bill enables a town or city to give an extra exemption/credit for a small percentage (10%) of the property taxes on residential real estate on which is used as the principle place of abode, and which would allow snowmobiling activity on the property for a five year period, renewable every five years.

Rep. Laurie J. Boyce
FOR THE MINORITY

Original: House Clerk
cc: Committee Bill file

Municipal and County Government

HB 411, allowing municipalities to adopt a property tax exemption for owners who permit snowmobile use. **OUGHT TO PASS**

Rep. Laurie J. Boyce for Municipal and County Government: This bill enables a town or city to give an extra exemption/credit for a small percentage (10%) of the property taxes on residential real estate on which is used as the principle place of abode, and which would allow snowmobiling activity on the property for a five year period, renewable every five years.

MINORITY COMMITTEE REPORT

COMMITTEE: **Municipal and County Government**

BILL NUMBER: **HB 411**

TITLE: allowing municipalities to adopt a property tax exemption for owners who permit snowmobile use.

DATE: March 19, 2003 CONSENT CALENDAR YES ☐ NO ☒

☒ OUGHT TO PASS

☐ OUGHT TO PASS WITH AMENDMENT

☐ INEXPEDIENT TO LEGISLATE

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

STATEMENT OF INTENT
(Include Committee Vote)

This bill enables a town or city to give an extra exemption/credit for a small percentage (10%) of the property taxes on residential real estate on which is used as the principle place of abode, and which would allow snowmobiling activity on the property for a five year period, renewable every five years.

~~Vote DELETE.~~

Rep. Laurie J. Boyce
FOR THE ~~COMMITTEE~~ MINORITY

Original: House Clerk
cc: Committee Bill file

~~USE ANOTHER REPORT FOR MINORITY REPORT~~

Minority

HB 411

Minority type OTP

This bill ~~make it legal for~~ enables a town or city to give an exemption/credit extra for a small percentage (10%) of the property taxes of ~~the~~ or residential real estate ~~on~~ which ~~he~~ lives; and which ~~would~~ would allow snowmobiling activity on ~~the~~ property for a ~~certain~~ five year period, renewable every 5 years.

initials