Committee Report

CONSENT CALENDAR

February 13, 2019

HOUSE OF REPRESENTATIVES

REPORT OF COMMITTEE

The Committee on Municipal and County Government to which was referred HB 207,

AN ACT allowing towns and cities to adopt a property tax credit against education taxes for certain persons over 55 years of age. Having considered the same, report the same with the following resolution:

RESOLVED, that it is INEXPEDIENT TO LEGISLATE.

Rep. Timothy Josephson

FOR THE COMMITTEE

Original: House Clerk
Cc: Committee Bill File

COMMITTEE REPORT

Committee:	**Municipal and County Government**
Bill Number:	**HB 207**
Title:	**allowing towns and cities to adopt a property tax credit against education taxes for certain persons over 55 years of age.**
Date:	**February 13, 2019**
Consent Calendar:	**CONSENT**
Recommendation:	**INEXPEDIENT TO LEGISLATE**

STATEMENT OF INTENT

This bill would allow cities and towns to create a class of people paying significantly less in property taxes at the expense of others in town. It would actively shift the tax base to be overwhelmingly made up of younger people and working families. Historically, our public education was paid for by the community as a whole in order to create an educated society. This bill would be devastating to our state's ability to attract and retain younger people and families.

Vote 18-1.

Rep. Timothy Josephson
FOR THE COMMITTEE

Original: House Clerk
Cc: Committee Bill File

CONSENT CALENDAR

Municipal and County Government

HB 207, allowing towns and cities to adopt a property tax credit against education taxes for certain persons over 55 years of age. **INEXPEDIENT TO LEGISLATE.**

Rep. Timothy Josephson for Municipal and County Government. This bill would allow cities and towns to create a class of people paying significantly less in property taxes at the expense of others in town. It would actively shift the tax base to be overwhelmingly made up of younger people and working families. Historically, our public education was paid for by the community as a whole in order to create an educated society. This bill would be devastating to our state's ability to attract and retain younger people and families. **Vote 18-1.**

Original: House Clerk
Cc: Committee Bill File

COMMITTEE REPORT

COMMITTEE: Muni + County Govt

BILL NUMBER: 207

TITLE: allowing towns and cities to adopt a property tax credit against education taxes for certain persons over 55 years of age

DATE: 2/12/19 **CONSENT CALENDAR: YES** ☒ **NO** ☐

☐ **OUGHT TO PASS**

☐ **OUGHT TO PASS W/ AMENDMENT**

☒ **INEXPEDIENT TO LEGISLATE**

☐ **INTERIM STUDY** (Available only 2nd year of biennium)

Amendment No. _____

STATEMENT OF INTENT:

This bill would allow cities and towns to create a class of people paying significantly less in property taxes at the expense of others in town. It would actively shift the tax base to be overwhelmingly made up of younger people and working families. Historically, our public education was paid for by the community as a whole in order to create an educated society. This bill would be devestating to our ~~towns and cities~~ state's ability to attract and retain younger people and families.

COMMITTEE VOTE: 18-1

ONC

Clyde

RESPECTFULLY SUBMITTED,

- Copy to Committee Bill File
- Use Another Report for Minority Report

Rep. Timothy Josephson

For the Committee

TIMOTHY JOSEPHSON

Rev. 02/01/07 - Yellow

Voting Sheets

HOUSE COMMITTEE ON MUNICIPAL AND COUNTY GOVERNMENT

EXECUTIVE SESSION on HB 207

BILL TITLE: allowing towns and cities to adopt a property tax credit against education taxes for certain persons over 55 years of age.

DATE: February 12, 2019

LOB ROOM: 301

MOTIONS: **INEXPEDIENT TO LEGISLATE**

Moved by Rep. Porter Seconded by Rep. Josephson Vote: 18-1

CONSENT CALENDAR: YES

Statement of Intent: Refer to Committee Report

Respectfully submitted,

Rep Timothy Josephson, Clerk

HOUSE COMMITTEE ON MUNICIPAL AND COUNTY GOVERNMENT

EXECUTIVE SESSION on HB 207

BILL TITLE: allowing towns and cities to adopt a property tax credit against education taxes for certain persons over 55 years of age.

DATE: 2/12/19

LOB ROOM: 301

MOTION: (Please check one box)

☐ OTP ☒ ITL ☐ Retain (1st year) ☐ Adoption of Amendment # _____ *(if offered)*

☐ Interim Study (2nd year)

Moved by Rep. Porter Seconded by Rep. Josephson Vote: 18-1

MOTION: (Please check one box)

☐ OTP ☐ OTP/A ☐ ITL ☐ Retain (1st year) ☐ Adoption of Amendment # _____ *(if offered)*

☐ Interim Study (2nd year)

Moved by Rep. _____ Seconded by Rep. _____ Vote: _____

MOTION: (Please check one box)

☐ OTP ☐ OTP/A ☐ ITL ☐ Retain (1st year) ☐ Adoption of Amendment # _____ *(if offered)*

☐ Interim Study (2nd year)

Moved by Rep. _____ Seconded by Rep. _____ Vote: _____

MOTION: (Please check one box)

☐ OTP ☐ OTP/A ☐ ITL ☐ Retain (1st year) ☐ Adoption of Amendment # _____ *(if offered)*

☐ Interim Study (2nd year)

Moved by Rep. _____ Seconded by Rep. _____ Vote: _____

CONSENT CALENDAR: X **YES** ____ **NO**

Minority Report? ____ Yes X No If yes, author, Rep: _____ Motion_____

Respectfully submitted: _____

Rep Timothy Josephson, Clerk

OFFICE OF THE HOUSE CLERK

1/14/2019 3:24:03 PM
Roll Call Committee Registers Report

2019 SESSION

Municipal and County Government

Bill #: 207 Motion: ITL AM #: _____ Exec Session Date: 2/12/19

Members	YEAS	Nays	NV
Carson, Clyde J. Chairman	18		
Tatro, Bruce L. Vice Chairman	1		
Porter, Marjorie A.	2		
Treleaven, Susan GS not present			X
Gilman, Julie D.	3		
Josephson, Timothy Clerk	4		
Meader, David R.	5		
Dargie, Paul P.	6		
Maggiore, Jim V.	7		
Mombourquette, Donna M.	8		
Stavis, Laurel	9		
Belanger, James P.	10		
~~Migliore, Vincent Paul~~ Baldasaro, Al	11		
Abramson, Max	~~0~~	1	
Dolan, Tom	12		
Kittredge, Derek MacMillen	13		
MacDonald, John T.	14		
Perreault, Mona	15		
Piemonte, Tony	16		
Pratt, Kevin M.	17		
TOTAL VOTE: 18 – 1			

Hearing Minutes

HOUSE COMMITTEE ON MUNICIPAL AND COUNTY GOVERNMENT

PUBLIC HEARING ON HB 207

BILL TITLE: **allowing towns and cities to adopt a property tax credit against education taxes for certain persons over 55 years of age.**

DATE: **January 29, 2019**

LOB ROOM: **301** **Time Public Hearing Called to Order:** **1:30 p.m.**

Time Adjourned: **2:10 p.m.**

Committee Members: **Reps. Carson, Tatro, Josephson, Porter, Gilman, Meader, Dargie, Maggiore, Mombourquette, Stavis, Belanger, Dolan, Kittredge, MacDonald, Perreault, Piemonte and Pratt**

Bill Sponsors:
Rep. Flanagan

TESTIMONY

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

1. **Rep. Jack Flanagan** -- Hills 26 -- PRIME SPONSOR
    a. This is enabling legislation

    b. Q: Maggiore: charter schools too? (yes)

    c. Q: Porter: Ambulances go to seniors more, as a taxpayer shouldn't I get a break on that? (Cost of ambulance/police/fire not the same as school. School budget meetings go too late for elderly people to attend)

    d. Q: Dolan: If this were to pass, it creates a class of people, how does this treat it? (they still pay town taxes) My point is, regardless of where, but how do you feel about identifying line items that people didn't want to pay, is that what you would like? (the largest portion is the school portion)

    e. Q: Kittredge: This enables the towns, is there something that forbids towns from doing this now? (there is a cap)

    f. Q: Carson: if we give an abatement to these people, it shifts the tax burden to the rest. That would discourage young people from moving in, is that a concern if yours? (Maybe, depends on the town. We don't have that problem)

    g. Q: Porter: you said "you have an excellent school system and high taxes" -- isn't the profits greater from the high value of the schools? (we have various programs for housing, if you have good schools, good values, okay. I don't want to force the elderly out -- the core of the town) If there was legislation for more education funding from the state, would you support that? (yes, but give it to the towns because schools will find a way to spend it) If we found another way from other revenue, would you support that? (no)

h. Q: Tatro: We cut cigarette taxes under the premise that more people would come here to buy cigarettes. It didn't happen. Tax for people for school: In a 5 town school district, it applies to just one town. Already coops are pitted one town against the other. Isn't this going to make it worse (What's your current value formula) 75 ADM/25 EV (you will see a reduction in the number of school children) charters get $7k per kid from state, public education should get the same

i. Q: Abramson: we have a number of these bills -- is the intent to keep more retirees here? (yes, by allowing them to stay in their house it will keep the town older) Do teenagers use the roads more? (don't know)

j. Q: Josephson: so if you have fewer kids, where do they end up going? (it will even out) so you are trying to reduce the number of school age kids in the state? (I'm trying to keep older people in the state)

k. Q: Stavis: There's no residency requirement, how do you know those people are the ones who -- your words -- "helped build" the community? (I guess it doesn't, but this is a blanket)

l. Q: Carson: If I'm over 55 and have kids that go to private school can I get this? (No...wait, yes)

m. Q: Dolan: How does this bill deal with children in the household that aren't their children but in the school system -- like grandchildren or foster kids? (No you can't get this then) Why not? (says child enrolled) but not THEIR children (oh, this needs clarification)

n. Q: Gilman: How would the municipal tax assessors and schools get together to prove no kids? (Town can ask school if there are kids at that address)

2. **Barbara Reid - NHMA** - opposes bill
   a. Very difficult to administer
   b. No income or asset limits
   c. This is a shift in the tax burden
   d. Even though it's local option, it doesn't mean it's good policy
   e. Other options are available
   f. The state education tax rate -- there are programs for low/moderate income tax relief at the state level

   g. Q: Carson: if seniors need things from younger people, would there be a potential for one town to be older and the surrounding towns are carrying the burden? (possible, 55 is still very young though)

   h. Q: Dolan: Can you speak to the NHMA's position on tax accountability? If a certain class of people don't have to pay for services, it creates a class of elderly that can vote for services they don't have to pay for? (no position on that, but great point. Earlier someone said that the fairest tax policy is the one with the fewest exemptions/credits)

3. **Hal Lynde – Pelham Selectman** -- opposes bill
    a. Same as the bill this morning
    b. We are losing population and need to invest in school infrastructure
    c. This flies in the face of what the state needs
    d. There are plenty of things for the elderly

Respectfully submitted,

Rep. Timothy Josephson
Clerk

HOUSE COMMITTEE ON MUNICIPAL AND COUNTY GOVERNMENT

PUBLIC HEARING ON HB 207

BILL TITLE: **allowing towns and cities to adopt a property tax credit against education taxes for certain persons over 55 years of age.**

DATE: January 29, 2019

ROOM: **301** **Time Public Hearing Called to Order:** ~~1:00~~ 1:30

Time Adjourned: 2:10

(please circle if present)

Committee Members: Reps. Carson, Tatro, Josephson, Porter, Treleaven, Gilman, Meader, Dargie, Maggiore, Mombourquette, Stavis, Belanger, Migliore, Abramson, Dolan, Kittredge, MacDonald, Perreault, Piemonte and Pratt

Bill Sponsors:
Rep. Flanagan

TESTIMONY

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

(1) Rep Flanagan - Hills 26 - PRIME SPONSOR
- enabling legislation
Q - Maggiore - Charter too? (yes)
Q - Porter - As a taxpayer, shouldn't I get money back for that? (Cost of ambulance goes to elderly more ambulance/police/fire not same cost. School budget mtgs go too late for the elderly to attend
Q - Dolan - if this were too pass, creates a class of people - how does this treat it? (still pay town taxes) My point is, regardless of where, but how do you feel about identifying line items that people didn't want to pay, is that what you would like? (Largest portion is school portion)

Q - Kittredge - This enables the towns, is there anything that forbids them from doing this now? (There is a cap)

Q - Carson - if we give an abatement to these people, it shifts tax burden to the rest. That would discourage young people from moving in, is that a concern of yours? (Maybe, depends on the town. We don't have that problem.

Q - Porter - you said, "you have an excellent school system and high taxes" - But the profits greater from the high value of the schools? (We have various programs for housing. If you have good schools, good values, okay. I don't want to force out the elderly - the core of the town). If there was legislation for more adequate funding from state. ~~Bad~~ Would you support that? (Give more $ to towns because schools will find a way to spend it.) If we found another way from other revenue, do you support? (No)

Q - Tatro - We cut cigarette taxes saying more ppl would buy. didn't happen. Tax For people for school. 5 town district - applies just to our town. Already co-ops are one town against the other. Isn't this going to make it worse? (What's your current valuation found -) 75 ADM/25 EQV (you will see a reduction in # of school children) Charters get $7k/kid from state, Publ.2

Q-Abramson - we have a number of these bills - is the intent to keep more retirees here? (yes. By allowing them to stay in house will keep town older) Teenage kids use roads more? (Don't Know)

Q - Josephson - so if you have fewer kids, where do they go? (No it will even out) So are you trying to reduce the number of school age kids in the state? (I'm Trying to keep older people in the state)

Town of Hudson, NH

Source: http://www.gencourt.state.nh.us/house/caljourns/journals/2017/HJ_9.pdf

Q - Stavis - There's no residency requirement — how do you know those people are the people who "helped build" the community? (I guess it doesn't, But This is a blanket)

Q - Carson - if I'm over 55 and have kids but they go to private school can I get This? (No... wait yes)

Q - Dolan - how does This bill deal w/ children in the household That aren't their children but in the school system - grandchildren or foster kids? (No) But why not? (says children enrolled) But not THEIR children (oh) (needs clarificat

Q - Filman - How would The municipal tax assessors + schools get together to prove no kids? (Town can ask school if there are kids at That address)

Potential fiscal impact, estimated, of HB 144

There are approximately 690,000 property assessment accounts in NH (according to Department of Revenue (Axiomatic - 2018))

If we estimate that 20% (138,000) of those accounts experience a RSA 75:8 change, for each of the 2 semi-annual property tax bills (most all communities have 2 bills a year, some have 4 bills a year), that's 276,000 (2 x 138,000) written notices. As follows further for tasks involved;

1. Written notices would need to be prepared by municipal employees/contractors, with separate and specifically researched documentation illustrating the basis for the change(s) were;

2. Additional written notice of what the statutory appeal procedures (multiple possible) are;

3. Individual letters, to each property owner for each account (many properties have multiple owners);

4. USPS First Class mailing, at $.55 per letter equals upwards of $151,800 + annually, not including mail forwarding chargebacks from USPS, returned mail and status of that;

5. Plus cost of municipal stationary, envelopes, printer ink (estimate $5,000 +);

6. The largest cost, the significant amount of labor involved – estimate 15 minutes, per account, in total for the entire process above, assuming a labor cost of $25 per hour (with taxes/retirement/WC/disability etc.), that could potentially amount to **over $1.7 million in labor costs** (276,000 changes x 15 minutes= 4,140,000 min. / 60 minutes = 69,000 hours x $25 per hour)

7. Potential funding the State of NH would need to allocate in its budget, from adding up the above, an estimated $1,856,800, per year; for the 2-year State budget, $3,713,600 in State funding, which doesn't include the allocation costs for the State to distribute that, whom is in charge of that, how it gets administered etc.

(2) Barbara Reid - NHMA - opposed
- very difficult to do administratively
- no income or asset limits
- this is a shift in the tax burden
- even though it's local option, doesn't mean it's good policy
- other options available
- State EDU Tax rate - There are program for Low / Moderate income tax relief at the State policy

Q - Carson - if seniors need things from younger people, would there be a potential for one town to be older and the rest are carrying burden? (possible, 55 is very young)

Q - Dolan - NHMA's position Tax accountability. If a certain class of people don't have to pay for services, it creates a class of elderly that can vote for services they don't have to pay for? (No position on that, But great point)

(The fairest tax policy is the fewest credits / exemptions)

that required under paragraphs I and II on the tax bill as a means of further educating the public relative to the laws regarding property taxes.

76:7 Record of Inventories and Taxes. – A fair record shall be made of every inventory taken by the selectmen, and of all taxes by them assessed, in a book of records of the doings of the selectmen in their office, which shall be the property of the town. If the selectmen or assessors do not have an office which is open to the public 5 days a week during normal business hours at which time any person may inspect the current tax records of the town or city, then the selectmen or assessors shall leave a copy of the record with the town clerk within 30 days after the tax rate has been approved by the commissioner of revenue administration, or the original inventory and assessment shall be so left and recorded by the clerk. Both records shall be open to the inspection of all persons. The inventory record shall contain: (1) the information required under RSA 75:4; (2) the record of real estate which shall include the name of the owner, if known; the number of the lot and range, if lotted; otherwise, such description as the land may readily be known by; and the number of acres, if known; and (3) the amount of taxes assessed on all property assessed.

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(5)

(3) Hal Lynde - Selectman, Pelham - opposes bill

- Same as previous bill this morning
- we are losing population + need to invest in infrastructure.
- This flies in the face of what the state needs
- plenty of things for elderly

75:8 Revised Inventory. –
I. Annually, and in accordance with state assessing guidelines, the assessors and selectmen shall adjust assessments to reflect changes so that all assessments are reasonably proportional within that municipality. All adjusted assessments shall be included in the inventory of that municipality and shall be sworn to in accordance with RSA 75:7.
II. Assessors and selectmen shall consider adjusting assessments for any properties that:
(a) They know or believe have had a material physical change;
(b) Changed in ownership;
(c) Have undergone zoning changes;
(d) Have undergone changes to exemptions, credits or abatements;
(e) Have undergone subdivision, boundary line adjustments, or mergers; or
(f) Have undergone other changes affecting value.

State Constitution - Bill of Rights

Part 1, Bill of Rights, of the New Hampshire State Constitution.

[Art.] 28-a. [Mandated Programs.] The state shall not mandate or assign any new, expanded or modified programs or responsibilities to any political subdivision in such a way as to necessitate additional local expenditures by the political subdivision unless such programs or responsibilities are fully funded by the state or unless such programs or responsibilities are approved for funding by a vote of the local legislative body of the political subdivision.
November 28, 1984

76:11-a Information. –
I. The tax bill which is sent to every person taxed, as provided in RSA 76:11, shall show the rate for municipal, local education, state education, and county taxes separately, the assessed valuation of all lands and buildings for which said person is being taxed, and the right to apply in writing to the selectmen or assessors for an abatement of the tax assessed as provided under RSA 76:16. The department of revenue administration shall compute for each town and city the rates which are to appear on the tax bills and shall furnish the required information to the appropriate town or city.
II. The tax bill shall also contain a statement informing the taxpayer of the types of tax relief for which the taxpayer has the right to apply. The following statement shall be considered adequate: "If you are elderly, disabled, blind, a veteran, or veteran's spouse, or are unable to pay taxes due to poverty or other good cause, you may be eligible for a tax exemption, credit, abatement, or deferral. For details and application information, contact (insert title of local assessing officials or office to which application should be made)."
This statement shall be prominent and legible, and may either be printed on the tax bill itself, or on a separate sheet of paper enclosed with the tax bill. A municipality may in its discretion choose to include more detailed information about the eligibility criteria for different forms of tax relief, provided, however, that the information in the above statement shall be considered a minimum.
III. A town or city may, by majority vote of its governing body, include information additional to

HB207 -- allowing towns and cities to adopt a property tax credit

1. Rep Flanagan -- Hills 26 -- PRIME SPONSOR
    a. This is enabling legislation
    b. Q: Maggiore: charter schools too? (yes)
    c. Q: Porter: Ambulances go to seniors more, as a taxpayer shouldn't I get a break on that? (Cost of ambulance/police/fire not the same as school. School budget meetings go too late for elderly people to attend)
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can't get this then) Why not? (says child enrolled) but not THEIR children (oh, this needs clarification)

n. Q: Gilman: How would the municipal tax assessors and schools get together to prove no kids? (Town can ask school if there are kids at that address)

2. Barbara Reid - NHMA - opposes bill
    a. Very difficult to administer
    b. No income or asset limits
    c. This is a shift in the tax burden
    d. Even though it's local option, it doesn't mean it's good policy
    e. Other options are available
    f. The state education tax rate -- there are programs for low/moderate income tax relief at the state level
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    h. Q: Dolan: Can you speak to the NHMA's position on tax accountability? If a certain class of people don't have to pay for services, it creates a class of elderly that can vote for services they don't have to pay for? (no position on that, but great point. Earlier someone said that the fairest tax policy is the one with the fewest exemptions/credits)
3. Hal Lynde -- Pelham Selectman -- opposes bill
    a. Same as the bill this morning
    b. We are losing population and need to invest in school infrastructure
    c. This flies in the face of what the state needs
    d. There are plenty of things for the elderly

Adjourned 2:10pm

SIGN UP SHEET

To Register Opinion If Not Speaking

Bill # HB 207 Date January 29, 2019

Committee Municipal + County Government

** Please Print All Information **

Name	Address	Phone	Representing	(check one) Pro	Con
Rep. Cole Riel	Goffstown				X
Rep Josh Yokela			Rock 33		✓
Rep Joe Guthrie	Hampstead		Rock 13		✓
Hal Lynde	Pelham		Pelham		✓
Rep Debra Altschiller	Stratham		Rockingham 19		✓
Robert Gagne	Board of Assessors - Manchester				X
Kathleen Wikstrom	Exeter				X
Carl Wikstrom	Exeter		Self		X
Jim Michaud	12 School St. Hudson	886 6009	Hudson		X

Bill as Introduced

19-0224
05/10

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Nineteen

AN ACT allowing towns and cities to adopt a property tax credit against education taxes for certain persons over 55 years of age.

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

1 New Section; Education Property Tax Credit; Certain Persons Over 55 Years of Age. Amend RSA 72 by inserting after section 39-b the following new section:

72:39-c Education Property Tax Credit for Certain Persons Over 55 Years of Age.

I. A town or city may adopt or rescind the property tax credit established under this section by the procedure in RSA 72:27-a.

II. A resident taxpayer over 55 years of age who is liable for property taxes for property owned and used as his or her residential real estate, as defined in RSA 72:29, and who has no children enrolled in the public school system, shall be eligible for a tax credit equal to 50 percent of the portion of the property tax designated for state and local education.

2 Property Tax Credit; Adoption Procedure; Reference Added. Amend the introductory paragraph of RSA 72:27-a, I to read as follows:

I. Any town or city may adopt the provisions of RSA 72:28, RSA 72:28-b, RSA 72:29-a, RSA 72:35, RSA 72:37, RSA 72:37-b, RSA 72:38-b, RSA 72:39-a, ***RSA 72:39-c,*** RSA 72:62, RSA 72:66, RSA 72:70, RSA 72:76, or RSA 72:82 in the following manner:

3 Definitions; Reference Added. Amend RSA 72:29, VI to read as follows:

VI. For purposes of RSA 72:28, 28-b, 28-c, 29-a, 30, 31, 32, 33, 35, 36-a, 37, 37-a, 37-b, 38-a, 39-a, ***39-c,*** 62, 66, and 70, the ownership of real estate, as expressed by such words as "owner," "owned" or "own," shall include those who have placed their property in a grantor/revocable trust or who have equitable title or the beneficial interest for life in the subject property.

4 Property Taxation; Application Procedure; Reference Added. Amend the introductory paragraph of RSA 72:33, I to read as follows:

I. No person shall be entitled to the exemptions or tax credits provided by RSA 72:28, 28-b, 28-c, 29-a, 30, 31, 32, 35, 36-a, 37, 37-a, 37-b, 38-b, 39-b, ***39-c,*** 62, 66, and 70 unless the person has filed with the selectmen or assessors, by April 15 preceding the setting of the tax rate, 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 or tax credit is claimed and that the applicant was duly qualified upon April 1 of the year in which the exemption 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:

5 Appeals; Reference. 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, 28-b, 28-c, 29-a, 30, 31, 32, 35, 36-a, 37, 37-a, 37-b, 38-a, 38-b, 39-a, 39-b, *39-c,* 41, 42, 62, 66, or 70 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.

6 Effective Date. This act shall take effect April, 1, 2020.