

HB 1647-LOCAL - AS INTRODUCED

2026 SESSION

26-3209

07/08

HOUSE BILL ***1647-LOCAL***

AN ACT relative to the taxation of farm and farm structures.

SPONSORS: Rep. Ammon, Hills. 42; Rep. Beaulier, Graf. 1; Rep. Spillane, Rock. 2; Rep. Bixby, Straf. 13; Sen. Innis, Dist 7

COMMITTEE: Ways and Means

ANALYSIS

This bill requires all municipalities, cities, and towns to assess qualifying farm structures for no more than their replacement costs, less depreciation, and the land under the qualifying farm structures at no more than 10 percent of its market value and sets procedures and penalties for non-payment.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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

AN ACT relative to the taxation of farm and farm structures.

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

1 1 Taxation; Taxation Of Farm Structures And Land Under Farm Structures; Declaration of
2 Public Interest. Amend RSA 79-F:1 to read as follows:

3 79-F:1 Declaration of Public Interest. The general court hereby finds it to be in the public
4 interest to [~~encourage~~] **require** the preservation of productive farms and associated structures.
5 These structures are important in sustaining the economic viability of the state's farms, ensuring a
6 reliable and safe local food supply, and providing an attractive environment for recreation, tourism,
7 and wildlife. Farming in New Hampshire has a long and proud history which shaped our state's
8 landscape. It is further declared to be in the public interest to prevent the loss of farms and their
9 associated structures due to property taxation at values incompatible with their usage.

10 2 Taxation; Taxation Of Farm Structures And Land Under Farm Structures; Local Adoption of
11 This Chapter. RSA 79-F:2 is repealed and reenacted to read as follows:

12 79-F:2 Adoption of This Chapter. Notwithstanding any other provision of law to the contrary,
13 all municipalities, cities, and towns shall adopt the provisions of this chapter on or before April 1,
14 2027.

15 3 Taxation; Taxation Of Farm Structures And Land Under Farm Structures; Definitions. RSA
16 79-F:3, IX is repealed and reenacted to read as follows:

17 IX. "Qualifying farm structure" means:

18 (a) A farm, as defined in RSA 21:34-a, I;

19 (b) Any portion of a farm, as defined in RSA 21:34-a, I, including barns, greenhouses,
20 silos, poultry houses, maple sugar houses, processing sheds;

21 (c) Portions of a primary residence used for homestead food operations under RSA 143-
22 A:12; or

23 (d) Portions of a primary residence used in the production of farm products and located
24 on open space land as defined in RSA 79-A:2, IX.

25 4 New Paragraphs; Taxation; Taxation of Farm Structures and Land Under Farm Structures;
26 Appraisal of Qualifying Farm Structures and Land Under Them. Amend RSA 79-F:4 by inserting
27 after paragraph VII the following new paragraphs:

28 VIII. The tax imposed under this chapter shall apply when a qualifying farm structure, or
29 the land beneath it, ceases to satisfy the meaning of RSA 79-F:3, IX.

30 IX. For purposes of this section, the tax shall not be assessed when:

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1 (a) Land is taken by eminent domain or any other type of governmental taking which
2 would cause a land use change penalty to be invoked because, by reason of an actual physical change
3 or by reason of size, the site no longer conforms to criteria established under RSA 79-F:3, IX.

4 (b) A road is constructed on an existing right-of-way on land solely for the purpose of
5 access to an adjoining lot where the owner of the land does no other activity changing the use of the
6 land under this section and does not share any ownership interest in the adjoining lot. Provided,
7 however, and notwithstanding any other provision of law to the contrary, that if such road
8 construction on an existing right-of-way would constitute a change in use if done by the owner of the
9 land, then the owner of such adjoining property utilizing the road for access shall be responsible for
10 and shall be assessed a land use change tax penalty on such land as provided for in this section.
11 Enforcement and collection proceedings shall be applied to the party responsible for the payment of
12 the penalty under this subparagraph.

13 X. If a property conversion occurs within the first 5 years of receiving a reduced assessment,
14 the tax due under this chapter shall equal the difference between the actual taxes paid while farm-
15 assessed and the taxes that would have been paid at full market value during that same period. If a
16 conversion occurs more than 5 years after the first receipt of a reduced assessment, the tax shall
17 equal 10 percent of the full and true market value on the date of conversion.

18 XI. Taxes due under this chapter shall be paid within 30 days. Any unpaid taxes due under
19 this chapter shall accrue interest at a rate equal to that established under RSA 76:13. Unpaid taxes
20 due under this chapter may serve as the basis for a lien on the property and be collected in
21 accordance with procedures established in RSA 80.

22 XII. Property owners shall notify their local tax assessors in writing within 60 days of any
23 change that would disqualify them from the tax under this chapter. Failure to notify shall not
24 excuse any payment of tax due under this section.

25 5 Effective Date. This act shall take effect April 1, 2027.