

HB 101 - AS INTRODUCED

2025 SESSION

25-0008

07/08

HOUSE BILL **101**

AN ACT relative to exempting certain elderly homeowners from paying property taxes.

SPONSORS: Rep. Belcher, Carr. 4; Rep. Moffett, Merr. 4; Rep. Sabourin, Rock. 30; Rep. Sellers,
Graf. 18

COMMITTEE: Municipal and County Government

ANALYSIS

This bill creates a qualified persons tax exemption to allow certain seniors property tax relief on their primary residence.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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

AN ACT relative to exempting certain elderly homeowners from paying property taxes.

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

1 1 New Sections; Conditions for Elderly Homeowner Exemption; Procedure for Adoption and
2 Modification of Elderly Homeowner Exemption. Amend RSA 72 by inserting after section 39-b the
3 following new sections:

4 72:39-c Conditions for Elderly Homeowner Exemption.

5 I. A town or city may adopt or rescind the elderly homeowner tax exemption established
6 under this section by the procedure in RSA 72:27-a.

7 II. No exemption shall be allowed under RSA 72:39-d unless the person applying therefor:

8 (a) Has resided in this state for at least 10 consecutive years preceding April 1 in the
9 year in which the exemption is claimed.

10 (b) Is domiciled at, on December 31 in the calendar year preceding said April 1, any
11 residence. "Residence" means the housing unit, land, and related structures such as an unattached
12 garage or woodshed, which is the person's principal home, and which the person in good faith
13 regards as home to the exclusion of any other places where the person may temporarily live.
14 "Residence" shall exclude attached dwelling units, unattached structures, or any area or land of the
15 residence used or intended for commercial or other nonresidential purposes.

16 III. Additional requirements for an exemption under RSA 72:39-d shall be that the
17 residence, as defined in RSA 72:39-c, is:

18 (a) Owned by the resident; or

19 (b) Owned by a resident jointly or in common with the resident's spouse, if the resident
20 meets the age requirement for the exemption claimed; or

21 (c) Owned by a resident jointly or in common with a person not the resident's spouse, if
22 the resident meets the applicable age requirement for the exemption claimed.

23 72:39-d Procedure for Adoption and Modification of Elderly Homeowner Exemption. An elderly
24 homeowner exemption, based on assessed value for qualified taxpayers, shall be granted for a
25 different dollar amount determined by the town or city to a person 72 years of age or older. To
26 qualify, the person shall have been a New Hampshire resident for at least 10 consecutive years and
27 have owned the real estate individually or jointly for 2 consecutive years. In addition, the value of
28 exemption a qualifying taxpayer is eligible for shall not exceed \$530,000. Under no circumstances
29 shall the amounts of the exemption for any qualifying taxpayer be less than \$5,000.

30 2 Property Tax Credit; Adoption Procedure; Reference Added. Amend RSA 72:27-a, I to read as
31 follows:

HB 101 - AS INTRODUCED
- Page 2 -

1 I. Any town or city may adopt the provisions of RSA 72:28, RSA 72:28-b, RSA 72:29-a, RSA
2 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
3 72:70, RSA 72:76, RSA 72:82, RSA 72:85, or RSA 72:87, in the following manner:

4 3 Definitions; Reference Added. Amend RSA 72:29, VI to read as follows:

5 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,
6 39-a, **39-c**, 62, 66, and 70, the ownership of real estate, as expressed by such words as "owner,"
7 "owned" or "own," shall include those who have placed their property in a grantor/revocable trust or
8 who have equitable title or the beneficial interest for life in the subject property.

9 4 Property Taxation; Application Procedure; Reference Added. Amend the introductory
10 paragraph of RSA 72:33, I to read as follows:

11 I. No person shall be entitled to the exemptions or tax credits provided by RSA 72:28, 28-b,
12 28-c, 29-a, 30, 31, 32, 35, 36-a, 37, 37-a, 37-b, 38-b, 39-b, **39-c**, **39-d**, 62, 66, and 70 unless the person
13 has filed with the selectmen or assessors, by April 15 preceding the setting of the tax rate, a
14 permanent application therefor, signed under penalty of perjury, on a form approved and provided
15 by the commissioner of revenue administration, showing that the applicant is the true and lawful
16 owner of the property on which the exemption or tax credit is claimed and that the applicant was
17 duly qualified upon April 1 of the year in which the exemption or tax credit is first claimed, or, in the
18 case of financial qualifications, that the applicant is duly qualified at the time of application. The
19 form shall include the following and such other information deemed necessary by the commissioner:

20 5 Appeals; Reference. Amend RSA 72:34-a to read as follows:

21 72:34-a Appeal From Refusal to Grant Exemption, Deferral, or Tax Credit. Whenever the
22 selectmen or assessors refuse to grant an applicant an exemption, deferral, or tax credit to which the
23 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,
24 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**, **39-d**, 41, 42,
25 62, 66, or 70 the applicant may appeal in writing, on or before September 1 following the date of
26 notice of tax under RSA 72:1-d, to the board of tax and land appeals or the superior court, which may
27 order an exemption, deferral, or tax credit, or an abatement if a tax has been assessed.

28 6 Effective Date. This act shall take effect April 1, 2026.