

HB 766 - AS INTRODUCED

2025 SESSION

25-1157

05/09

HOUSE BILL **766**

AN ACT enabling municipalities to adopt an exemption from the local education property tax for certain elderly residents.

SPONSORS: Rep. McMahon, Rock. 17; Rep. Popovici-Muller, Rock. 17; Rep. Kuttab, Rock. 17; Rep. Soti, Rock. 35; Rep. Lynn, Rock. 17; Rep. Weyler, Rock. 14

COMMITTEE: Municipal and County Government

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ANALYSIS

This bill enables municipalities to adopt an exemption from the local education property tax for certain elderly residents.

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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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 enabling municipalities to adopt an exemption from the local education property tax for certain elderly residents.

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

1 1 New Section; Local Education Property Tax Exemption; Persons 70 Years of Age and Older.

2 Amend RSA 72 by inserting after section 39-b the following new section:

3 72:39-c Local Education Property Tax Exemption for Persons 70 Years of Age and Older.

4 I. A resident taxpayer who is liable for property taxes for property owned and used as his or  
5 her residential real estate, as defined in RSA 72:29, shall be eligible for a tax exemption equal to the  
6 portion of the property tax designated for local education if:

7 (a) The owner:

8 (1) Is 70 years of age or older;

9 (2) Is living in the home;

10 (3) Has resided in the property for at least 30 years; and

11 (4) Owns, on December 31 in the calendar year preceding said April 1, net assets not  
12 in excess of \$750,000, excluding the value of the person's actual residence and the land upon which it  
13 is located up to the greater of 2 acres or the minimum single family residential lot size specified in  
14 the local zoning ordinance; and

15 (b) The property is:

16 (1) Owned by the resident;

17 (2) Owned by a resident jointly or in common with the resident's spouse, either of  
18 whom meets the requirements for the exemption claimed;

19 (3) Owned by a resident jointly or in common with a person not the resident's  
20 spouse, if the resident meets the applicable requirements for the exemption claimed; or

21 (4) Owned by a resident, or the resident's spouse, either of whom meets the  
22 requirements for the exemption claimed, and when they have been married to each other for at least  
23 5 consecutive years.

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

26 2 Adoption Procedure; Property Tax Homestead Exemption; Reference Added. Amend the  
27 introductory paragraph of RSA 72:27-a, I to read as follows:

28 I. Any town or city may adopt the provisions of RSA 72:28, RSA 72:28-b, RSA 72:29-a, RSA  
29 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  
30 72:70, RSA 72:76, RSA 72:82, or RSA 72:85 in the following manner:

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1 3 Definitions; Reference Added. Amend RSA 72:29, VI to read as follows:

2 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,  
3 39-a, **39-c**, 62, 66, and 70, the ownership of real estate, as expressed by such words as "owner,"  
4 "owned" or "own," shall include those who have placed their property in a grantor/revocable trust or  
5 who have equitable title or the beneficial interest for life in the subject property.

6 4 Property Taxation; Application Procedure; Reference Added. Amend the introductory  
7 paragraph of RSA 72:33, I to read as follows:

8 I. No person shall be entitled to the exemptions or tax credits provided by RSA 72:28, 28-b,  
9 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  
10 filed with the selectmen or assessors, by April 15 preceding the setting of the tax rate, a permanent  
11 application therefor, signed under penalty of perjury, on a form approved and provided by the  
12 commissioner of revenue administration, showing that the applicant is the true and lawful owner of  
13 the property on which the exemption or tax credit is claimed and that the applicant was duly  
14 qualified upon April 1 of the year in which the exemption or tax credit is first claimed, or, in the case  
15 of financial qualifications, that the applicant is duly qualified at the time of application. The form  
16 shall include the following and such other information deemed necessary by the commissioner:

17 5 Appeals; Reference Added. Amend RSA 72:34-a to read as follows:

18 72:34-a Appeal From Refusal to Grant Exemption, Deferral, or Tax Credit. Whenever the  
19 selectmen or assessors refuse to grant an applicant an exemption, deferral, or tax credit to which the  
20 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,  
21 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,  
22 66, or 70 the applicant may appeal in writing, on or before September 1 following the date of notice  
23 of tax under RSA 72:1-d, to the board of tax and land appeals or the superior court, which may order  
24 an exemption, deferral, or tax credit, or an abatement if a tax has been assessed.

25 6 Interpretation by Commissioner of Revenue Administration. Amend RSA 72:36, I to read as  
26 follows:

27 I. The commissioner's interpretation of RSA 72:28, 72:28-b, 72:28-c, 72:29, 72:29-a, 72:30,  
28 72:31, 72:32, 72:33, 72:34, 72:34-a, 72:35, 72:36-a, 72:37, 72:37-a, 72:37-b, 72:38-a, 72:38-b, 72:39-a,  
29 72:39-b, **72:39-c**, 72:41, 72:62, 72:66, 72:70; 72:85, and 72:87; and

30 7 Effective Date. This act shall take effect April 1, 2026.