HB 1212 - AS INTRODUCED

2018 SESSION

18-2023
05/03

HOUSE BILL ***HB 1212***

AN ACT establishing a local option for commercial buildings with environmental liability that are delinquent on property taxes.

SPONSORS: Rep. Gauthier, Sull. 3; Rep. F. McCarthy, Carr. 2; Rep. John J. O'Connor, Sull. 4

COMMITTEE: Environment and Agriculture

ANALYSIS

This bill enables a municipality to prohibit occupancy of a commercial building with delinquent property taxes if the municipality has refused a tax deed for the property due to potential environmental liability issues.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

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STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Eighteen

AN ACT establishing a local option for commercial buildings with environmental liability that are delinquent on property taxes.

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

1 New Section; Real Estate Tax Liens; Commercial Building with Environmental Liability; Tax Deed Declined; Local Option to Revoke Certificate of Occupancy. Amend RSA 80 by inserting after section 76 the following new section:

80:76-a Commercial Building with Environmental Liability; Tax Deed Declined; Local Option to Revoke of Certificate of Occupancy.

I. If, pursuant to RSA 80:76, II, a municipality refuses to accept a tax deed for a commercial building due to potential environment liability, the tax collector for any municipality that has adopted the requirements of this section shall revoke the certificate of occupancy for such property and prohibit commercial lease of the property until the real estate tax lien has been fully discharged.

II. A town or city may adopt the requirements of this section by vote of its legislative body using the following procedures:

(a) In a town, other than a town that has adopted a charter pursuant to RSA 49-D, 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.

(b) In a city or town that has adopted a charter pursuant to RSA 49-C or RSA 49-D, the legislative body may consider and act upon the question in accordance with its normal procedures for passage of resolutions, ordinances, and other legislation.

(c) The vote shall specify the authority of the tax collector to revoke the certificate of occupancy of a commercial building with environmental liability for which the municipality has refused to accept a tax deed under RSA 80:76, II. If a majority of those voting on the question vote "yes," such authority shall take effect within the municipality on the date set by the legislative body, or in the tax year beginning April 1 following its adoption, whichever shall occur first.

(d) A town or city that has adopted the provisions of this section may rescind the authority in the same manner as its adoption.

2 Effective Date. This act shall take effect April 1, 2018.