HB 1282 - AS INTRODUCED

2018 SESSION

18-2076
05/10

HOUSE BILL ***1282***

AN ACT repealing the provisions for tax exemptions for certain chartered public school facilities.

SPONSORS: Rep. Horrigan, Straf. 6

COMMITTEE: Ways and Means

ANALYSIS

This bill repeals the local option to reduce the taxes attributable to a chartered public school facility renting or leasing its building or facilities from a property owner which is not exempt from property taxes.

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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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 repealing the provisions for tax exemptions for certain chartered public school facilities.

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

1 Repeals. The following are repealed:

I. RSA 79-H, relative to the taxation of certain chartered public school facilities.

II. RSA 74:4, VIII, relative to taxpayer inventory blank information on chartered public school facilities.

2 Appraisal of Property; Reference Removed. Amend RSA 75:1 to read as follows:

75:1 How Appraised. The selectmen shall appraise open space land pursuant to RSA 79-A:5, open space land with conservation restrictions pursuant to RSA 79-B:3, land with discretionary easements pursuant to RSA 79-C:7, residences on commercial or industrial zoned land pursuant to RSA 75:11, earth and excavations pursuant to RSA 72-B, land classified as land under qualifying farm structures pursuant to RSA 79-F, buildings and land appraised under RSA 79-G as qualifying historic buildings, [~~qualifying chartered public school property appraised under RSA 79-H,~~] residential rental property subject to a housing covenant under the low-income housing tax credit program pursuant to RSA 75:1-a, renewable generation facility property subject to a voluntary payment in lieu of taxes agreement under RSA 72:74 as determined under said agreement, telecommunications poles and conduits pursuant to RSA 72:8-c, and all other taxable property at its market value. Market value means the property's full and true value as the same would be appraised in payment of a just debt due from a solvent debtor. The selectmen shall receive and consider all evidence that may be submitted to them relative to the value of property, the value of which cannot be determined by personal examination.

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