

HB 1183 - AS INTRODUCED

2022 SESSION

22-2355

05/10

HOUSE BILL ***1183***

AN ACT relative to the calculation of property taxes for residents 75 years of age and older.

SPONSORS: Rep. Thompson, Coos 1

COMMITTEE: Municipal and County Government

ANALYSIS

This bill establishes a education property tax credit for individuals over 75 years of age.

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 Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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

AN ACT relative to the calculation of property taxes for residents 75 years of age and older.

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

1 1 New Section; Education Property Tax Credit; Certain Persons Over 75 Years of Age. Amend
2 RSA 72 by inserting after section 39-b the following new section:

3 72:39-c Education Property Tax Credit for Persons Over 75 Years of Age.

4 I. An owner of residential real estate who is over 75 years of age shall be granted a tax credit
5 equal to 10 percent of the portion of the property tax designated for state and local education. The
6 tax credit shall be awarded for a maximum of 5 years. The terms "residential real estate" and "tax
7 credit" as used in this section shall have the same meaning as in RSA 72:29.

8 II. To be eligible for the credit:

9 (a) The person shall have resided in this state for at least 5 years.

10 (b) If the real estate is owned by the person's spouse, the couple must have been married
11 to each other for at least 10 consecutive years.

12 2 Definitions; Reference Added. Amend RSA 72:29, VI to read as follows:

13 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,
14 39-a, **39-c**, 62, 66, and 70, the ownership of real estate, as expressed by such words as "owner,"
15 "owned" or "own," shall include those who have placed their property in a grantor/revocable trust or
16 who have equitable title or the beneficial interest for life in the subject property.

17 3 Property Taxation; Application Procedure; Reference Added. Amend the introductory
18 paragraph of RSA 72:33, I to read as follows:

19 I. No person shall be entitled to the exemptions or tax credits provided by RSA 72:28, 28-b,
20 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
21 filed with the selectmen or assessors, by April 15 preceding the setting of the tax rate, a permanent
22 application therefor, signed under penalty of perjury, on a form approved and provided by the
23 commissioner of revenue administration, showing that the applicant is the true and lawful owner of
24 the property on which the exemption or tax credit is claimed and that the applicant was duly
25 qualified upon April 1 of the year in which the exemption or tax credit is first claimed, or, in the case
26 of financial qualifications, that the applicant is duly qualified at the time of application. The form
27 shall include the following and such other information deemed necessary by the commissioner:

28 4 Appeals; Reference. Amend RSA 72:34-a to read as follows:

29 72:34-a Appeal From Refusal to Grant Exemption, Deferral, or Tax Credit. Whenever the
30 selectmen or assessors refuse to grant an applicant an exemption, deferral, or tax credit to which the
31 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,

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1 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,
2 66, or 70 the applicant may appeal in writing, on or before September 1 following the date of notice
3 of tax under RSA 72:1-d, to the board of tax and land appeals or the superior court, which may order
4 an exemption, deferral, or tax credit, or an abatement if a tax has been assessed.

5 5 Effective Date. This act shall take effect April, 1, 2022.