

SB 63 - AS INTRODUCED

2023 SESSION

23-0990

09/10

SENATE BILL **63**

AN ACT enabling municipalities to adopt a tax credit for qualified private community property owners.

SPONSORS: Sen. Avard, Dist 12; Sen. Birdsell, Dist 19; Sen. Carson, Dist 14; Rep. Hill, Merr. 2

COMMITTEE: Election Law and Municipal Affairs

ANALYSIS

This bill enables municipalities to adopt a tax credit for qualified private community property owners.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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

AN ACT enabling municipalities to adopt a tax credit for qualified private community property owners.

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

1 1 New Subdivision; Tax Credit For Qualified Private Community Property Owners. Amend
2 RSA 72 by inserting after section 87 the following new subdivision:

3 Tax Credit For Qualified Private Community Property Owners

4 72:88 Qualified Private Community.

5 I. In this subdivision, "qualified private community" means a residential condominium,
6 cooperative, open space subdivision or other community consisting of at least 4 units, the residents of
7 which do not receive any tax abatement or tax exemption related to its construction, comprised of a
8 community trust or other trust device, condominium association, road association, homeowners'
9 association, or council of co-owners, wherein the cost of maintaining roads, streets, water and sewer
10 infrastructure and providing essential services is paid for by a not-for-profit entity consisting
11 exclusively of unit owners within the community.

12 II. No apartment building or garden apartment complex owned by an individual or entity
13 that receives monthly rental payments from tenants who occupy the premises shall be considered a
14 qualified private community. No proprietary campground facility shall be considered a qualified
15 private community. No community where title to land does not convey with improvements shall be
16 considered a qualified private community, except a residential condominium or cooperative.

17 72:89 Tax Credit for Qualified Private Community Property Owners. Each city and town may
18 adopt, pursuant to RSA 72:27-a, a property tax credit for persons owning real property in a qualified
19 private community, as defined in RSA 72:88. The tax credit shall be equal to the sum of what the
20 city or town reasonably determines it would cost to provide the services listed in paragraphs I
21 through V if the city or town were to provide them as a private contractor:

22 I. Removal of snow, ice, and other obstructions from the roads and streets.

23 II. Lighting of the roads and streets, to the extent of payment for the electricity required,
24 but not including the installation or maintenance of lamps, standards, wiring, or other equipment.

25 III. Collection of leaves and recyclable materials along the roads and streets and the
26 collection or disposal of solid waste along the roads and streets.

27 IV. Repair and replacement of roads and streets.

28 V. For qualified private communities connected to municipal water or sewer services, repair,
29 maintenance, and replacement of water and sewer infrastructure within the qualified private
30 community.

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1 2 Procedure for Adoption, Modification, or Rescission. Amend the introductory paragraph of
2 RSA 72:27-a, I to read as follows:

3 I. Any town or city may adopt the provisions of RSA 72:28, RSA 72:28-b, RSA 72:29-a, RSA
4 72:35, RSA 72:37, RSA 72:37-b, RSA 72:38-b, RSA 72:39-a, RSA 72:62, RSA 72:66, RSA 72:70, RSA
5 72:76, RSA 72:82, RSA 72:85 [~~or~~], RSA 72:87, **or RSA 72:89** in the following manner:

6 3 Owner. Amend RSA 72:29, VI to read as follows:

7 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,
8 39-a, 62, 66, [~~and~~] 70, **and 89**, the ownership of real estate, as expressed by such words as "owner,"
9 "owned" or "own," shall include those who have placed their property in a grantor/revocable trust or
10 who have equitable title or the beneficial interest for life in the subject property.

11 4 Application Procedure; Reference Added. Amend the introductory paragraph of RSA 72:33, I
12 to read as follows:

13 I. No person shall be entitled to the exemptions or tax credits provided by RSA 72:28, 28-b,
14 28-c, 29-a, 30, 31, 32, 35, 36-a, 37, 37-a, 37-b, 38-b, 39-b, 62, 66, [~~and~~] 70, **and 89** unless the person
15 has filed with the selectmen or assessors, by April 15 preceding the setting of the tax rate, a
16 permanent application therefor, signed under penalty of perjury, on a form approved and provided
17 by the commissioner of revenue administration, showing that the applicant is the true and lawful
18 owner of the property on which the exemption or tax credit is claimed and that the applicant was
19 duly qualified upon April 1 of the year in which the exemption or tax credit is first claimed, or, in the
20 case of financial qualifications, that the applicant is duly qualified at the time of application. The
21 form shall include the following and such other information deemed necessary by the commissioner:

22 5 Appeal from Refusal to Grant Tax Credit. Amend RSA 72:34-a by read as follows:

23 72:34-a Appeal From Refusal to Grant Exemption, Deferral, or Tax Credit. Whenever the
24 selectmen or assessors refuse to grant an applicant an exemption, deferral, or tax credit to which the
25 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,
26 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, 41, 42, 62, 66, [~~or~~]
27 70, **or 89** the applicant may appeal in writing, on or before September 1 following the date of notice
28 of tax under RSA 72:1-d, to the board of tax and land appeals or the superior court, which may order
29 an exemption, deferral, or tax credit, or an abatement if a tax has been assessed.

30 6 Interpretations; Rules. Amend RSA 72:36, I to read as follows:

31 I. The commissioner's interpretation of RSA 72:28, 72:28-b, 72:28-c, 72:29, 72:29-a, 72:30,
32 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,
33 72:39-b, 72:41, 72:62, 72:66, 72:70; 72:85, [~~and~~] 72:87, **and 72:89**; and

34 7 Effective Date. This act shall take effect April 1, 2024.