CHAPTER 21.
STATUTORY CONSTRUCTION

§ 21:6. Resident; Inhabitant.

A resident or inhabitant or both of this state and of any city, town, or other political subdivision of this state shall be a person who is domiciled or has a place of abode or both in this state and in any city, town, or other political subdivision of this state, and who has, through all of his or her actions, demonstrated a current intent to designate that place of abode as his or her principal place of physical presence to the exclusion of all others.

§ 21:6-a. Residence.

Residence or residency shall mean a person's place of abode or domicile. The place of abode or domicile is that designated by a person as his or her principal place of physical presence to the exclusion of all others. Such residence or residency shall not be interrupted or lost by a temporary absence from it, if there is an intent to return to such residence or residency as the principal place of physical presence.

§ 21:21. Land; Real Estate.

I. The words "land," "lands" or "real estate" shall include lands, tenements, and hereditaments, and all rights thereto and interests therein.

II. Manufactured housing as defined by RSA 674:31 shall be included in the term "real estate."

§ 21:34-a. Farm, Agriculture, Farming.

I. The word "farm" means any land or buildings or structures on or in which agriculture and farming activities are carried out or conducted and shall include the residence or residences of owners, occupants, or employees located on such land. Structures shall include all farm outbuildings used in the care of livestock, and in the production and storage of fruit, vegetables, or nursery stock; in the production of maple syrup; greenhouses for the production of annual or perennial plants; and any other structures used in operations named in paragraph II of this section.

II. The words "agriculture" and "farming" mean all operations of a farm, including:

(a) 1. The cultivation, conservation, and tillage of the soil.

2. The use of and spreading of commercial fertilizer, lime, wood ash, sawdust, compost, animal manure, septage, and, where permitted by municipal and state rules and regulations, other lawful soil amendments.

3. The use of and application of agricultural chemicals.

4. The raising and sale of livestock, which shall include, but not be limited to, dairy cows and the production of milk, beef animals, swine, sheep, goats, as well as domesticated strains of buffalo or bison, llamas, alpacas, emus, ostriches, yaks, elk (Cervus elephus canadensis), fallow deed ((Dama dama), red deer (cervus elephus), and reindeer (Rangifer tarandus).

5. The breeding, boarding, raising, training, riding instruction, and selling of equines.

6. The commercial raising, harvesting and sale of fresh water fish or other aquaculture products.

7. The raising, breeding, or sale of poultry or game birds.

8. The raising of bees.

9. The raising, breeding, or sale of domesticated strains of fur-bearing animals.

10. The production of greenhouse crops.

11. The production, cultivation, growing, harvesting, and sale of any agricultural, floricultural, viticultural, forestry, or horticultural crops including, but not limited to, berries, herbs, honey, maple syrup, fruit, vegetables, tree fruit, grapes, flowers, seeds, grasses, nursery stock, sod, trees and tree products, Christmas trees grown as part of a commercial Christmas tree operation, trees grown for short rotation tree fiber, or any other plant that can be legally grown and harvested extensively for profit or subsistence.

(b) Any practice on the farm incident to, or in conjunction with such farming operations, including, but not necessarily restricted to:

1. Preparation for market, delivery to storage or to market, or to carriers for transportation to market of any products or materials from the farm.

2. The transportation to the farm of supplies and materials.

3. The transportation of farm workers.

4. Forestry or lumbering operations.

5. The marketing or selling at wholesale or retail, on-site and off-site, where permitted by local regulations, any products from the farm.

6. Irrigation of growing crops from private water supplies or public water supplies where not prohibited by state or local rule or regulation.
7. The use of dogs for herding, working, or guarding livestock, as defined in RSA 21:34-a,II(a)(4).
8. The production and storage of compost, whether such materials originate, in whole or in part, from operations of the farm.
III. A farm roadside stand shall remain an agricultural operation and not be considered commercial, provided that at least 35 percent of the product sales in dollar volume is attributable to products produced on the farm or farms of the stand owner.
IV. Practices on the farm shall include technologies recommended from time to time by the University of New Hampshire cooperative extension, the New Hampshire department of agriculture, markets, and food, and appropriate agencies of the United States Department of Agriculture.
V. The term “farmers’ market” means an event or series of events at which 2 or more vendors of agricultural commodities gather for purposes of offering for sale such commodities to the public. Commodities offered for sale must include, but are not limited to, products of agriculture, as defined in paragraphs I-IV. “Farmers’ market” shall not include any event held upon any premises owned, leased, or otherwise controlled by any individual vendor selling therein.
VI. The term “agritourism” means attracting visitors to a working farm for the purpose of eating a meal, making overnight stays, enjoyment of the farm environment, education on farm operations, or active involvement in the activity of the farm which is ancillary to the farm operation.

§ 21:35 Time How Reckoned; Days Included and Excluded.

I. Except where specifically stated to the contrary, when a period of limit of time is to be reckoned from a day or date, that day or date shall be excluded from and the day on which an act should occur shall be included in the computation of the period or limit of time.
II. If a statute specifies a date for filing documents or paying fees and the specified date falls on a Saturday, Sunday, or legal holiday; the document or fee shall be deemed timely filed if it is received by the next business day.

§ 21:46. Mobile Homes.

The words "mobile home" shall mean manufactured housing as defined by RSA 674:31.

§ 21:47. Legislative Body.

When used to refer to a municipality, and in the absence of applicable chapter or subdivision definitions, the term "legislative body" shall mean a town meeting, school district meeting, village district meeting, city or town council, mayor and council, mayor and board of aldermen, or, when used to refer to unincorporated towns or unorganized places, or both, the county convention.

§ 21:48. Governing Body.

When used to refer to a municipality, and in the absence of applicable chapter or subdivision definitions, the term "governing body" shall mean the board of selectmen in a town, the board of aldermen or council in a city or town with a town council, the school board in a school district or the village district commissioners in a village district, or when used to refer to unincorporated towns or unorganized places, or both, the county commissioners.

FOR MORE INFORMATION SEE COMPLETE LAW

CHAPTER 21-J.
DEPARTMENT OF REVENUE ADMINISTRATION

§ 21-J:1. Establishment; General Functions.

I. There is established the department of revenue administration, an agency of the state, under the executive direction of a commissioner of revenue administration.

II. The department of revenue administration, through its officials, shall be responsible for the following general functions:

(a) Overseeing the collection of state taxes, assigned by specific tax law.

(b) Providing information collected through tax administration activities to the governor and general court for public policy decisions. This information shall not include material which identifies, or permits identification of, particular taxpayers.

(c) Establishing a uniform system of financial reports and accounting for the state's political subdivisions.

§ 21-J:1-a. Boards Administratively Attached.

The following boards shall be administratively attached to the department of revenue administration, under RSA 21-G:10:

I. The current use board, established under RSA 79-A:3.

II. The assessing standards board, established under RSA 21-J:14-a.

III. The equalization standards board, established under RSA 21-J:14-c.

§ 21-J:2. Commissioner; Directors; Compensation.

I. The commissioner of the department of revenue administration shall be appointed by the governor, with the consent of the council, and shall serve for a term of 4 years. The commissioner of revenue administration shall be qualified by reason of professional competence, education, and experience.

II. The commissioner shall nominate a director, division of audits, a director, division of document processing, a director, division of collections, and a director, division of municipal and property, for appointment by the governor, with the consent of the council. These division directors shall serve at the pleasure of the commissioner. The directors of the divisions shall be qualified by reason of professional competence, education, and experience.

III. The salaries of the commissioner and the director, division of audits, the director, division of document processing, the director, division of collections, and the director, division of municipal and property, shall be as specified in RSA 94:1-a.

§ 21-J:3. Duties of Commissioner.

In addition to the powers, duties, and functions otherwise vested by law, including RSA 21-G, in the commissioner of the department of revenue administration, the commissioner shall:

I. Represent the public interest in the administration of the department and be responsible to the governor, the general court, and the public for such administration.

II. Prepare and furnish to selectmen and assessors, at the expense of the state, a sufficient number of inventory blanks upon which individuals and corporations shall list taxable property for return to said selectmen and assessors.

III. Procure and furnish to the selectmen of towns and assessors of cities, on or before April 1 of each year, blanks upon which to make certificates of the number of individuals and the valuation of the ratable estates of their respective towns and cities. The certificates when completed shall be returned to the commissioner.

IV. Determine from such certificates the average rate of taxation throughout the state.

V. Exercise general supervision over the administration of the assessment and taxation laws of the state and over all assessing officers in the performance of their duties, except the board of tax and land appeals, to the end that all assessments of property be made in compliance with the laws of the state.

VI. Confer with, advise, and give the necessary instructions and directions to local assessing officers throughout the state as to their duties, and to that end to call meetings of such assessing officers, to be held at convenient places, for the purpose of receiving instructions from the commissioner as to the laws governing the assessment and taxation of all classes of property.

VII. Direct proceedings, actions, and prosecutions to be instituted to enforce the laws relating to the liability and punishment of individuals, public officers, and officers and agents of corporations for failure or neglect to comply with the provisions of the law of this state governing returns for the assessment and taxation of property.

VIII. Require county, city, town, and other public officers to report information as to the assessment of property, collection of taxes, and such other information required by the commissioner, in such form and upon such blanks as the commissioner may prescribe. All county, city, town, and other public officers shall furnish the commissioner with the information required.
IX. Summon witnesses to appear and give testimony, and to produce books, records, papers, and documents relating to any tax matter which the commissioner has authority to investigate or determine.
X. Cause depositions of witnesses residing within or without this state, or absent from the state, to be taken in like manner as depositions of witnesses are taken in civil actions in the superior court, in any matter which the commissioner has authority to investigate or determine.
XI. Formulate and recommend any legislation as he may deem expedient to prevent the evasion of assessment and tax laws, and to secure just and equal taxation and improvement in the system of taxation in the state.
XII. File with the secretary of state his report showing all the taxable property in the state and its assessed value, in tabulated form, and such other statistics and information as may be deemed of interest. This report shall be filed not later than 30 days after all necessary figures became available.
**** SB102 eff. 10/9/21 XIII. Equalize annually by May 1 the valuation of the property as assessed in the several towns, cities, and unincorporated places in the state including the value of property exempt pursuant to RSA 72:37, 72:37-b, 72:39-a, 72:62, 72:66, and 72:70, RSA 72:85, and RSA 72:87, property which is subject to tax relief under RSA 79-E:4, and property which is subject to tax relief under RSA 79-E:4-a or RSA 79-E:4-b, by adding to or deducting from the aggregate valuation of the property in towns, cities, and unincorporated places such sums as will bring such valuations to the true and market value of the property, and by making such adjustments in the value of other property from which the towns, cities, and unincorporated places receive taxes or payments in lieu of taxes, including renewable generation facility property subject to a payment in lieu of taxes agreement under RSA 72:74 and combined heat and power agricultural facility property subject to a payment in lieu of taxes agreement under RSA 72:74-a, as may be equitable and just, so that any public taxes that may be apportioned among them shall be equal and just. In carrying out the duty to equalize the valuation of property, the commissioner shall follow the procedures set forth in RSA 21-J:9-a.
XIV. Conduct required audits of local units of government.
XV. Establish and approve tax rates as required by law.
XVI. Have the authority to abate, in whole or in part, any taxes, additions to tax, penalties, or interest wrongfully assessed under this title or which, in his judgment, are uncollectible or for which the administrative and collection costs involved would not warrant collection of the amount due or for such other good cause as the commissioner shall determine.
XVII. Appoint a chief of field audits and field team leaders who shall be unclassified employees and who shall serve at the pleasure of the commissioner.
XVIII. Hear appeals on disputed taxes, penalties, and interest and on decertification or rejection under RSA 21-J:14-g.
XIX. Have the authority to administer oaths and to examine under oath any person with respect to any matter within the department's jurisdiction.
XX. Enter in contractual agreements with financial institutions to receive and process tax returns or documents and deposit tax revenues received with such documents.
XXI. Except as provided in RSA 78-A:8 and RSA 84-C:5, have authority to require a taxpayer to remit taxes by electronic funds transfer when the taxpayer, including combined return filers, had a tax liability in the prior tax year of $100,000 or more.
XXII. Have authority subject to appropriation to establish the electronic transfer of departmental information intended for the public, and to recover reasonable costs for the service, all of which shall be returned to the general fund as unrestricted revenue.
XXIII. Repealed
XXIV. Have the authority subject to appropriation to publish and distribute a “Package X” containing department-administered tax forms and instructions, and to recover reasonable costs for such publication, all of which shall be returned to the general fund as unrestricted revenue.
XXV. Petition the board of tax and land appeals to issue an order for reassessment of property pursuant to the board’s powers under RSA 71-B:16-19 whenever the valuation of property in a particular city, town, or

unincorporated place is disproportional to the valuation of other property within that city, town, or unincorporated place, or whenever the municipality has not complied with RSA 75:8-a.
XXVI. Review and report each municipality's assessments once within every 5 years pursuant to RSA 21-J:11-a.
XXVII. Have the authority to contract with vendors to collect unpaid tax liabilities and share such taxpayer information with authorized vendors as is reasonably necessary to collect such debts..
XXVIII. Conduct audits of retailers subject to the enhanced 911 services surcharge imposed under RSA 106-H:9 and report the results of such audits to the bureau of emergency communications, division of emergency services and communications, of the department of safety.
XXIX. The commissioner shall compile and make available annually by July 1 to municipalities and to the assessing standards board a report on residential rental property subject to a housing covenant under the low-income housing tax credit program pursuant to RSA 75:1-a, including the following:
(a) A determination of which municipalities have properties that are participating in the program;
(b) The number of properties within each municipality participating in the program'
(c) The assessed value of the properties prior to the effective date of RSA 75:1-a; and
(d) The assessed value of the properties under RSA 75:1-a.
XXX. Have the authority to allow returns, declarations, or other documents containing monetary values filed with the department to be prepared by rounding to the nearest whole dollar.

§ 21-J:8. Division of Collections.

I. There is established within the department the division of collections, under the supervision of an unclassified director of collections who shall be responsible for the following functions, in accordance with applicable laws:
(a) Collecting all outstanding taxes owed to the state which are within the department's jurisdiction.
(b) Securing all delinquent returns required to be filed with the state by any taxpayer.
(c) [Repealed.]
II. In the exercise of its powers and duties, the division shall have the powers of a tax collector under RSA 80, except that state taxes administered by the department which are outstanding shall not take precedence over prior recorded first and second mortgages.

§ 21-J:9. Division of Property Appraisal.

There is established within the department the division of property appraisal, under the supervision of a classified director of property appraisal who shall be responsible for the following functions, in accordance with applicable laws:
I. Assisting and supervising municipalities and appraisers in appraisals and valuations as provided in RSA 21-J:10 and 21-J:11.
II. Appraising state-owned forest and recreation land under RSA 227-H and RSA 216-A.
III. Annually determining the total equalized valuation of properties in the cities and towns and unincorporated places according to the requirements of RSA 21-J:9-a.
IV. Preparing a standard appraisal manual which may be used by assessing officials, and holding meetings throughout the state with such officials to instruct them in appraising property.

§21-J:9-a Equalization Procedure.

The following procedures shall apply in determining the equalization of property within the cities, towns, and unincorporated places as required by RSA 21-J:3,XIII, but shall not affect a municipality's requirement for inventory of property and assessment of taxes as of April 1:
I. The commissioner shall annually conduct a sales-assessment ratio study which shall include arm's length sales or transfers of property that occurred 6 months prior to and 6 months following April 1 of the tax year for which such equalization is made.
II. In determining the arm's length sales or transfers that are included in the sales-assessment ratio study, the commissioner may use a randomly selected sample of such sales and transfers the size of which shall be determined by the total taxable parcels in the city, town, or unincorporated place.
III. If less than 2 percent of the total taxable parcels in a city, town, or unincorporated place has been transferred by an arm's length sale or transfer during the 6 months prior to and 6 months following April 1 of the tax year for which such equalization is made or the commissioner determines the sales are unrepresentative of the property within the municipality, the commissioner may choose one or more of the following options:

(a) Include appraisals of any of the taxable property of such city, town, or unincorporated place in the sales-assessment ratio study. Such appraisals shall be based on full and true value pursuant to RSA 75:1 and shall be performed by department appraisers. The property to be appraised shall be selected by the commissioner.
(b) Include arm's length sales or transfers in the city, town, or unincorporated place, within 2-1/2 years preceding April 1 of the year preceding the tax year for which such equalization is made.
(c) Consider recent equalization ratio activity in adjoining cities, towns, or unincorporated places.
IV. The commissioner may use the inventory of property transfers authorized by RSA 74:18 in determining the equalized value of property and may consider such other evidence as may be available to the commissioner on or before the time the final equalized value is determined.
V. A report filed by the assessing officials of each city, town, and unincorporated place shall certify sales-assessment information necessary for the commissioner to conduct the annual sales-assessment ratio study required under paragraph I. This report shall be filed within 45 days after receipt from the commissioner. Municipalities which fail to timely file the report due to willful neglect or intentional disregard of laws or rules and not reasonable cause shall pay a penalty to the state in the amount of $100 for each day that the report is not timely filed. Within 30 days after the imposition of the penalty by the commissioner, officials of the city, town, or unincorporated place upon which the penalty was imposed may appeal by written application to the board of tax and land appeals or the superior court in the county in which the city, town, or unincorporated place is located. The board of tax and land appeals or the superior court, as the case may be, shall determine de novo the correctness of the commissioner's actions.

§ 21-J:10. Assistance to Municipalities.

The commissioner may assist any municipality in the appraisal and valuation of the taxable property therein upon written request by the proper municipal officers or when the municipality shall so vote. The department shall recover the full costs of providing such appraisal and valuation services, including the direct and indirect costs of appraisal staff and indirect administrative and support costs.

§ 21-J:11. Appraisals of Taxable Property for Ad Valorem purposes.

I. (a) Every person, firm, or corporation intending to engage in the business of making appraisals on behalf of a municipality for tax assessment purposes in this state shall notify the commissioner of that intent in writing. No person, firm, or corporation engaged in the business of making appraisals of taxable property for municipalities and taxing districts shall:
(1) Enter into any contract or agreement with any town, city, or governmental division without first submitting a copy of the contract or agreement to the commissioner along with the names and qualifications of all personnel to be employed under the contract or agreement for review of the proposed contract or agreement and written recommendations of the department to be made to the municipality within 10 working days of receipt by the department;
(2) Begin any appraisal work without first submitting a copy of the executed contract or agreement to the commissioner along with the names and qualifications of all personnel to be employed under the contract or agreement.
(b) Any contract or agreement entered into for a reassessment or new assessment ordered by the board of tax and land appeals, pursuant to RSA 71-B, shall be first submitted to the commissioner for examination and approval.
(c) This paragraph shall not apply to municipal employees.
II. The commissioner, at no expense to the municipality, shall monitor appraisals of property and supervise appraisers as follows:
(a) Assure that appraisals comply with all applicable statutes and rules;
(b) Assure that appraisers are complying with the terms of the appraisal contract or agreement;
(c) Review the accuracy of appraisals by inspection, evaluation, and testing, in whole or in part, of data collected by the appraisers; and
(d) Report to the governing body on the progress and quality of the municipality's appraisal process.
III. The commissioner shall adopt rules under RSA 541-A relative to the:
(a) Contract or agreement provisions for a full revaluation, a cyclical revaluation, a partial revaluation, or a statistical update; and
(b) Methodology for inspection, evaluation, and testing of data for the purpose of appraisal monitoring.

§ 21-J:13. Rulemaking Authority.
The commissioner shall adopt rules, pursuant to RSA 541-A, relative to:
I. The collection of state taxes administered by the department under RSA 21-J:1, II(a).
II. The form of inventories used by individuals and corporations to list taxable property for return to selectmen and assessors, and the form of return blanks used by selectmen in towns and assessors in cities to make certificates of the number of individuals and the ratable valuation of the ratable estates under RSA 21-J:3, I.
III. The uniform auditing of county accounts and a standardized chart of accounts for those county accounts kept by county officers under RSA 21-J:16.
IV. The uniformity of municipal accounts through a standardized chart of accounts under RSA 21-J:17.
V. [Repealed.]
VI. The approval of appraisers of taxable property including:
(a) Evidence of the professional capability of personnel to be employed under contract under RSA 21-J:11; and
(b) The content of the contract to be approved under RSA 21-J:11, as provided in RSA 71-B.
VII. (a) The format and type of information to be submitted by local units of government which the commissioner needs to establish and approve tax rates.
(b) Interpretations of any statutes used in establishing the tax rate.
(c) The method by which a local unit of government may appeal a decision made by the department in the establishment of tax rates under RSA 21-J:3, XV.
VIII. The criteria which must be met to qualify as a nonprofit housing or health care facility for the purposes of RSA 72:23-k.
IX. The forms and any other information that shall be furnished to the department to perform the annual equalization as required under RSA 21-J:3, XIII and RSA 21-J:15.
X. A method for collecting taxes by electronic transfer under RSA 21-J:3, XXI.
XI. The form and content of the real estate transfer questionnaire under RSA 78-B:10-a.
XII. Certification, enforcement, and hearing requirements under RSA 21-J:14-f and 21-J:14-g.

§ 21-J:13-a. Exemption From Rulemaking Requirement.
The commissioner shall be exempt from adopting, as rules pursuant to RSA 541-A, the requirements on all forms.

MUNICIPAL AND PROPERTY DIVISION

§ 21-J:15. Municipal and Property Division.
There is established within the department a municipal and property division, under the supervision of an unclassified director of the municipal and property division, who shall be responsible for the following functions:
I. Providing technical assistance to the political subdivisions of the state.
II. Performing general municipal and county audits.
III. Assisting the commissioner in his responsibility for setting municipal tax rates.
IV. Establishing a standard technical assistance manual for municipalities on finance and budget matters. This manual shall be available for purchase from the division. The manual shall cover statutory requirements, administrative rules adopted by the commissioner, and advice and information for the use of municipalities. The manual shall distinguish between those provisions which municipalities must comply with and those elements which are advisory in nature.
V. Assisting and supervising municipalities and appraisers in appraisals and valuations as provided in RSA 21-J:10 and RSA 21-J:11.
VI. Appraising state-owned forest and recreation land under RSA 227-H and RSA 216-A.
VII. Annually determining the total equalized valuation of properties in the cities and towns and unincorporated places according to the requirements of RSA 21-J:9-a
VIII. Preparing a standard appraisal manual which may be used by assessing officials, and holding meetings throughout the state with such officials to instruct them in appraising property.

§ 21-J:16. County Audits.
The accounting and reporting procedure for the auditing of county accounts, including each county's annual report, shall be uniform in all counties.

§ 21-J:17. Uniformity of Municipal Accounts.
The accounting officers of the several counties, cities, towns, school and village districts, and their departments, shall keep uniform accounts; provided, however, that any community that budgets on a July 1 to June 30 basis shall be permitted to budget teacher salaries on the same basis.

§ 21-J:19. Audit.
I. Any town, or school district, or village district or precinct, at the annual meeting or at a special meeting, or the selectmen of any town, or the governing body of any city, or the school board of any school district, or the commissioners of any village district or precinct, may hire a certified public accountant or a public accountant licensed by the state under RSA 309-A:8 to conduct such an audit within one year after the close of the municipality's fiscal year in accordance with audit guidelines and applicable statutes.
II. Every audit made by independent public accountants licensed under RSA 309-A:8, except examinations for special limited purposes, shall cover the accounts and records of all officials responsible for the receipt, custody, and disbursement of public funds. The audit reports shall include a summary of findings and recommendations regarding compliance with applicable statutory provisions of law, and the adequacy of accounting and business procedures pursued by the unit of government examined. Management letters, so-called, shall be included as part of the official audit findings and recommendations. Contracts executed between local units of government and counties and independent public accountants shall stipulate that all accounts and funds of the governmental unit are to be audited and a report of audit prepared in accordance with this section. A written or printed report of every completed audit shall be made to the proper local officials including a summary of the findings and recommendations of the auditors and a copy of such summery shall be published in the next annual report following the fiscal year in which the audit was completed.

§ 21-J:20. Audit on Motion of Commissioner.
The commissioner may cause an audit to be made of the accounts of any city, town, school district, or village district or precinct, as often as once in 2 years, or whenever conditions appear to him to warrant such audit. The accounts of all county officers shall be audited annually by a certified public accountant, and a complete report of such audit shall be made available to the public.

§ 21-J:21. Publication of Report of Audit.
A written or printed report of every completed audit shall be made to the proper local officials including a summary of the findings and recommendations of the auditors and a copy of such summary shall be published in the next annual report following the fiscal year in which the audit was completed. If, in the opinion of the governing board of a city or the selectmen, school board, county or village district commissioners, the whole report of audit should be published, the report may be published. If such summary of findings and recommendations is not so published, the commissioner, at the expense of the county, city, town, or district affected thereby, may cause such summary to be separately published and distributed or published in a newspaper having a general circulation in said county, city, town, or district.

§ 21-J:22. Expenses of Audit.
All reasonable expenses incurred by the department in conducting an audit shall be paid in the first instance from the appropriation for the department, but each county, city, town, school district, village district or precinct shall, upon notification by the commissioner of the amount due, reimburse it for such reasonable expenses as follows:
I. Each county and city shall make reimbursement for all such reasonable expenses including salaries of members of the department for such time as said members have spent in said audit.
II. Each town, school district, village district or precinct having an equalized valuation of $1,500,000 or more shall make reimbursement as provided in paragraph I.
III. Each town, school district, village district or precinct having an equalized valuation of less than $1,500,000 shall make reimbursement for all reasonable expenses incurred in the audit including 1/2 of the salaries of members of the department for such time as the members have spent in said audit; provided, however, that in special cases where reimbursement under paragraphs II and III would result in hardship or in case of unusual circumstances, the commissioner is authorized to make such adjustment of said payments as he may deem to be for the best interests of the municipality concerned. The reimbursement shall be credited to the appropriation for the department.

§ 21-J:23. Expenses of Private Audit for Municipalities or Counties.
All expenses incurred by a municipality or county in connection with an audit conducted by a licensed public accountant or a certified public accountant shall be paid directly to the accountant by the municipality or county concerned.
§ 21-J:24. Technical Assistance to Municipalities.
The commissioner shall provide municipalities with technical assistance relative to taxation and finance, which shall not be binding upon the municipalities.
§ 21-J:24-a. Revolving Fund Established for Municipal Officers and Employees Education and Training.
I. The commissioner shall establish a revolving fund in order to provide training for and to publish and distribute training and educational materials to municipal officers and employees.
II. The non-lapsing revolving fund, which shall not exceed $5,000 on June 30 of each year, shall be established in the municipal and property division, department of revenue administration. Any amounts in excess of $5,000 on June 30 of each year shall be deposited into the general fund as unrestricted revenue.
III. Repealed. (effective 7/20/2014)
IV. The money in this fund shall be used for the purpose of:
(a) Purchasing, producing or printing technical information of a nonbinding nature for distribution by the municipal and property division in conjunction with training seminars for local officials, town counsels and professional auditors. Charges made shall be only in the amount necessary to pay the cost of producing or printing the technical assistance documents of a nonbinding nature or to reimburse the municipal and property division for the cost of purchased material.
(b) Providing training to municipal employees in the areas of assessment, taxation and finance. A reasonable charge shall be established for such training. This charge shall be fixed to reflect the cost of payments to experts to provide the training, the cost of written training materials, rented facilities, and advertising, and other indirect associated costs. Such training shall be conducted in geographically dispersed locations.
(c) Printing training materials for distribution. A reasonable charge shall be established for each copy of a training document. This charge shall only be the amount necessary to pay the cost of producing such document.
V. Funds received from the sale of any materials shall be credited to the fund established in this section. The receipts from such charges shall be used for no other purpose than the subsequent purchase, production or printing of technical assistance documents of a nonbinding nature by the municipal and property division of the department of revenue administration.
VI. The following persons shall not be charged for printed materials which are paid for by the fund: legislative committees and legislators who request printed materials.
VII. The department of revenue administration shall provide an accounting for the expenditures and reimbursements in the department's annual report each year.

STATUTE OF LIMITATIONS AND PENALTIES

§21-J:33 Penalties for Failure to Pay.
In addition to amounts due under this subdivision, penalties shall be imposed for failure to pay taxes when, and as, due as follows:
I. If the failure to pay is not due to fraud, the penalty shall be equal to 10 percent of the amount of the nonpayment or underpayment. This penalty shall not be applied in any case in which the failure to pay was due to reasonable cause and not willful neglect of the taxpayer.
II. If the failure to pay is due to fraud, the penalty shall be 50 percent of the amount of the nonpayment or underpayment. If a penalty is imposed under this paragraph, no addition to tax shall be imposed under this subdivision for the same nonpayment or underpayment.
III. In the case of any failure to comply with the electronic payment requirements under RSA 21-J:3,XXI, a penalty shall be added to the amount of tax due equal to 5 percent of the amount of such tax not to exceed $5,000. This penalty is in addition to any other penalty that may be applicable and shall be assessed, collected, and paid in the same manner as taxes. The penalty in this paragraph shall not apply if failure to pay was due to reasonable cause and not willful neglect of the taxpayer.

PROPERTY TAX RATES

§ 21-J:34. Reports Required.

The governing body of each city, town, unincorporated town, unorganized place, school district, and village district, and the clerk of each county convention shall submit to the commissioner of revenue administration the following reports necessary to compute and establish the tax rate for each city, town, unincorporated town, unorganized place, school district, village district and county. The commissioner shall adopt rules under RSA 541-A establishing the form and content of these reports:

I. A report filed by the governing body of each city, town, or unincorporated place, shall certify the number of residents and total valuation of each class of property included in the inventory of residents and ratable estates. This report shall be filed by September 1 of each year, unless this filing date is extended by the commissioner for just cause.

II. A report filed by the governing body of each city, town, unincorporated town, unorganized place, school district, and village district shall certify the appropriations voted by the meeting of the appropriate legislative body, whether city or town council, mayor and council, or mayor and board of aldermen, at each annual or special town, school district, or village district meeting. This report shall be filed within 20 days of the close of the meeting.

III. A report filed by the governing body of each city, town, school district, and village district shall revise all the estimated revenues for the year. This report shall be filed by September 1 of each year.

IV. The minutes of the appropriate legislative body, whether city or town council, mayor and council, or mayor and board of aldermen, at which appropriations are voted or rescinded, and each annual and special town, school district, and village district meeting shall be certified by the clerk. Such minutes shall be filed within 20 days of the date of the close of the meeting of the appropriate legislative body at which appropriations are voted or rescinded.

IV-a. For municipalities which have elected to vote by official ballot either through adoption of a charter or through the adoption of RSA 40:12-14, the minutes of any meeting or any deliberative session of a municipality's legislative body at which any appropriations may be amended, voted, or rescinded shall be certified by the clerk. Such minutes shall be filed within 20 days after the date of the close of the meeting of the municipality's legislative body at which appropriations may be amended, voted, or rescinded.

IV-b. For municipalities which have elected to vote by official ballot either through adoption of a charter or through the adoption of RSA 40:12-14, the clerk shall also forward a sample of the official ballot and shall certify the counts on each ballot question. The counts may be certified by noting the count on the official ballot sample or by submitting minutes in any other format approved by the commissioner.

V. A financial report for each city, town, school district, village district, or county shall be filed showing the summary of receipts and expenditures, according to uniform classifications, during the preceding fiscal year, and a balance sheet showing assets and liabilities at the close of the year. This report shall be submitted on or before April 1 if the municipality keeps its accounts on a calendar year basis, or on or before September 1 if the municipality keeps its accounts on an optional fiscal year basis pursuant to RSA 31:94-a. School districts shall submit financial reports on or before September 1 of each year.

VI-a. The governing body of the town, school district, or village district, or the budget committee in towns operating under the municipal budget law, shall file the budget within 20 days of the close of the annual or special meeting.

VI-b. The governing body of a city shall file the budget within 20 days of the adoption of any budget resolution.

VI-c. The governing body of a town which has adopted a charter pursuant to RSA 49-B and does not have a budgetary town meeting, shall file the budget within 20 days of the adoption of any budget resolution.

VII. If a special town, school district, or village district meeting is held, the governing body shall submit, within 20 days of the close of the special meeting, a copy of the petition to superior court requesting permission to hold a special meeting and a copy of the decree from the superior court granting permission to hold a special meeting.

VIII. The governing body of the town, school district, or village district shall file, within 20 days of the close of the annual or special meeting, a copy of the warrant posted for the annual or special meeting.

IX. The governing body of the town shall file, within 20 days of the close of the annual meeting, a copy of the annual town report.

X. If a city, town, school district, village district, or county is audited by an independent public accountant, it shall submit a copy of the audited financial statements in accordance with RSA 21-J:19, III.
XI. The budget as presented to the county convention shall be filed by the clerk of the county convention by September 1 of the fiscal year to which the budget relates.
XII. A report filed by the clerk of the county convention shall certify the appropriations voted at the county convention, along with estimated revenues. This report shall be filed by September 1 of the fiscal year to which the report relates.
XIII. The minutes of the county convention shall be certified by the clerk of the county convention. Such minutes shall be filed by September 1 of the fiscal year to which the minutes relate.
XIV. In the case of a supplemental county appropriation, pursuant to RSA 24:14-a, the clerk of the county convention shall file the budget, report of appropriations voted and estimated revenues, and the minutes of the convention vote on the supplemental appropriation, within 20 days of the close of the meeting.

§ 21-J:35. Setting of Tax Rates by Commissioner.

I. The commissioner of revenue administration shall compute and establish the tax rate of each town, city, or unincorporated place. Any assessments report issued by the commissioner pursuant to RSA 21-J:11-a shall not delay or otherwise affect the setting of the tax rate for that municipality.
II. To compute and establish the tax rates of towns, cities and unincorporated places under paragraph I, the commissioner shall examine the reports required under RSA 21-J:34 to ensure that:
(a) All appropriations have been made in a manner which is consistent with procedural requirements established by statute.
(b) No appropriations have been made which are prohibited by statute.
(c) All revenues have been estimated accurately and in a manner which is not prohibited by statute.
(d) All calculations are correct.
III. If the commissioner finds that appropriations were made in a manner which is inconsistent with statute he shall delete the appropriation or that portion in question.
IV. If the commissioner finds that the estimated revenues included are inaccurate or inappropriate he shall adjust the estimates in question.
V. The commissioner shall notify in writing the governing body of each city or town of the rate he has established. This notification shall include a detailed explanation of all changes made in the appropriations or revenue estimates submitted by the municipality or district in question.
VI. Any town, city, or unincorporated place which is dissatisfied with the tax rate set under this section may, within 10 days of notification, request an oral hearing on this matter before the commissioner of revenue administration. If such a request is made, the commissioner shall promptly schedule and conduct a hearing pursuant to rules he shall adopt under RSA 541-A. After hearing, the decision of the commissioner shall be final.

§ 21-J:37. Service Exemptions Added to Appropriations.

Selectmen and assessors shall total the amount to be credited to veterans upon their tax bills, when the same has been determined, and add the same to the total amount of appropriations voted by the town or city as certified to the commissioner of revenue administration under RSA 21-J:34, for the purpose of computing the tax rate.

CHAPTER 31.
POWERS AND DUTIES OF TOWNS

§ 31:1. Public Corporations.
Every town is a body corporate and politic, and by its corporate name may sue and be sued, prosecute and defend, in any court or elsewhere.

§ 31:8. Town Officers' Associations.
For the encouragement of equitable taxation and the education of public officials in tax problems and other matters pertaining to the proper and efficient discharge of the duties of their respective offices, each town and city shall pay annually to the New Hampshire Association of Assessing Officials, the New Hampshire City and Town Clerks' Association and the New Hampshire Tax Collectors' Association, such amounts as shall be due for annual membership for its officials therein, providing that the amount paid for any one annual membership hereunder shall not exceed $20. Members of these several organizations in addition to the annual membership fee, shall be entitled to receive their actual expenses incurred in attending the annual convention of their respective associations, the same to be audited by the selectmen of towns and the finance committee of cities and paid out of city and town funds.

§ 31:8-a. Authorization to Pay Dues.
The board of selectmen may vote to pay, from amounts appropriated by the town for town officers' expenses, such amounts as shall be payable for annual membership in the New Hampshire Municipal Association and expenses incurred in attending regular meetings of the said association, provided that the appropriation of such dues has not previously been rejected by a vote at the annual town meeting and provided further that the association shall not record association positions before the general court or committees thereof on matters which do not directly affect New Hampshire towns and cities, nor engage in partisan political activity by endorsing, or otherwise supporting, any political party or candidate.

§ 31:9-b. Time for Payment.
All elected and appointed officials of a municipal corporation shall be paid monies due them for services rendered as approved by a vote of the municipality from the time of election, or appointment, to the expiration of the term of office for which they are elected or appointed. Said monies shall be paid after the services have been rendered either weekly, bi-weekly, monthly, quarterly or semi-annually as agreed upon between the governing board and the officials involved. As used in this section the words "municipal corporation" shall mean a town, a village district or a school district, but shall not include a city or county.

MISCELLANEOUS

§ 31:94. Fiscal Year.
The fiscal year of towns, village precincts and departments thereof excepting school districts shall end on December 31.

§ 31:94-a. Optional Fiscal Year.
Cities and towns and counties, may adopt a single 18 month accounting period running from January 1 of the calendar year following adoption and ending June 30 of the next following year. Thereafter, accounting periods for such towns, cities, and counties shall run from July 1 to June 30 of the following year.

§ 31:94-b. Adoption.
The provisions of RSA 31:94-a shall not take effect in any town, city or county unless adopted in the following manner:

I. In towns operating under the municipal budget law, by unanimous vote of the selectmen together with the approval of a 2/3 majority of the members of the budget committee, or by an article in the town warrant adopted by a majority of the legal voters of the town present and voting on such adoption;

II. In towns not operating under the municipal budget law, by an article in the town warrant, adopted by a majority of the legal voters of the town present and voting on such adoption;

III. In cities, by 2/3 vote of the city council;

IV. In counties, by majority vote of the members of the county convention present and voting.

§ 31:94-c. Authorization to Use Accounting Period.
Any town, city or county which adopts the provisions of RSA 31:94-a may budget their receipts and expenditures, raise and appropriate revenues, and assess taxes on the basis of a single 18 month accounting period running from January 1 of the calendar year following adoption and ending June 30 of the next following year. Thereafter, they shall operate their fiscal affairs on the basis of a 12 month accounting period running from July 1 to June 30 of the next following year.

§ 31:94-cc. Proration of Property Tax Exemptions During Transition Period.
Any city or town which adopts the provisions of RSA 31:94-a and assesses taxes on the basis of the 18-month accounting period as permitted under RSA 31:94-c shall prorate any exemption or tax credit available under RSA 72:28, 29-a, 30, 31, 32, 35, 36-a, 37, 37-a, 39-b, 62, 66, and 70 to reflect that 18-month period.

§ 31:94-d. Debt During Transition Period.
Towns, cities, and counties which have adopted the provisions of RSA 31:94-a may incur debt under the provisions of RSA 33 in an amount not to exceed 1/3 of all taxes assessed on April 1 of the year following adoption of RSA 31:94-a, excluding payments upon outstanding debts, said debt to be discharged in not more than 20 years. For the purposes of this section, taxes assessed shall include all taxes reimbursed to the town, city or county in accordance with the provisions of RSA 31-A. Debt incurred pursuant to this section shall not be included in the debt limit of the town, city or county, and the funds borrowed pursuant to this section shall be used only to defray additional costs that result from the adoption of an 18 month transitional accounting period.

§ 31:94-e. Transition Period.
Where the provisions of RSA 31:94-a are adopted by a town, city or county, the selectmen, city treasurer or county treasurer, respectively, may borrow money in anticipation of taxes, for the transition period in the manner provided by RSA 33:7, I for cities and towns and RSA 29:8 for counties.

§ 31:95. Budget.
Immediately upon the close of the fiscal year the budget committee in towns where such committees exist, otherwise the selectmen, shall prepare a budget on blanks prescribed by the commissioner of revenue administration; provided, however, that any full-time employee of the town, village district, school district or other associated agencies shall be ineligible to serve on the budget committee. Such budget shall be posted with the town warrant and shall be printed in the town report at least one week before the date of the town meeting.

§ 31:95-a. Tax Maps.
I. Every city and town shall, prior to January 1, 1980, have a tax map, so-called, drawn. Each tax map shall:
(a) Show the boundary lines of each parcel of land in the city or town and shall be properly indexed.
(b) Accurately represent the physical location of each parcel of land in the city or town.
(c) Show on each parcel of land the road or water frontage thereof.
II. (a) The scale on a tax map shall be meaningful and adequately represent the land contained on the map, taking into consideration the urban or rural character of the land. The scale shall be sufficient to allow the naming and numbering of, and the placement of dimensions within, if possible, the parcel represented in the individual plat.
(b) Nothing in this paragraph shall apply to any city or town which, prior to the imposition of such scale requirements, has drawn a tax map, appropriated funds or contracted with any person or firm to prepare a tax map or expended funds in the initial phase of preparing a tax map.
III. Each parcel shall be identified by a map and parcel number and shall be indexed alphabetically by owner's name and numerically by parcel number.
IV. Tax maps shall be updated at least annually to indicate ownership and parcel size changes.
V. Each tax map shall be open to public inspection in a city or town office during regular business hours.

§ 31:95-b. Appropriation for Funds Made Available During Year.
I. Notwithstanding any other provision of law, any town or village district at an annual meeting may adopt an article authorizing, indefinitely until specific rescission of such authority, the board of selectmen or board of commissioners to apply for, accept and expend, without further action by the town or village district meeting, unanticipated money from the state, federal or other governmental unit or a private source which becomes available during the fiscal year. The following shall apply:

(a) Such warrant article to be voted on shall read: "Shall the town (or village district) accept the provisions of RSA 31:95-b providing that any town (or village district) at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the selectmen (or commissioners) to apply for, accept and expend, without further action by the town (or village district) meeting, unanticipated money from a state, federal, or other governmental unit or a private source which becomes available during the fiscal year?"
(b) If a majority of voters voting on the question vote in the affirmative, the proposed warrant article shall be in effect in accordance with the terms of the article until such time as the town or village district meeting votes to rescind such vote.
II. Such money shall be used only for legal purposes for which a town or village district may appropriate money.
III.(a) For unanticipated moneys in the amount of $5,000 or more, the selectmen or board of commissioners shall hold a prior public hearing on the action to be taken. Notice of the time, place, and subject of such hearing shall be published in a newspaper of general circulation in the relevant municipality at least 7 days before the hearing is held.
(b) The board of selectmen may establish the amount of unanticipated funds required for notice under this subparagraph, provided such amount is less than $5,000. For unanticipated moneys in an amount less than $5,000, the board of selectmen shall post notice of the funds in the agenda and shall include notice in the minutes of the board of selectmen meeting in which such moneys are discussed. The acceptance of unanticipated moneys under this subparagraph shall be made in public session of any regular board of selectmen's meeting.
IV. Action to be taken under this section shall:
(a) Not require the expenditure of other town or village district funds except those funds lawfully appropriated for the same purpose; and
(b) Be exempt from all provisions of RSA 32 relative to limitation and expenditure of town or village district moneys.

CENTRAL BUSINESS SERVICE DISTRICTS

§ 31:120. Purpose.
The declared purpose of this subdivision is to enable municipalities to establish central business service districts in high density areas of predominantly commercial uses to provide property services at a more intensive level than is provided in the balance of the municipality; to provide funds for capital expenditures of not more than $20,000 per project; and to authorize the establishment of charges to owners of property within such central business service districts in an amount not to exceed the costs to the municipality of providing such services at levels over and above those provided in the balance of the municipality.
§ 31:121. Authority Granted.
For the purposes of this subdivision, the legislative body of any city or town shall have the authority to establish one or more central business service districts.
§ 31:122. Services Advisory Committee; Cost.
I. (a) The services which may be provided by a municipality in a central business service district under the provisions of this subdivision may include property-related services performed in the public right-of-way, including sidewalk snow removal, landscaping, street and sidewalk cleaning, refuse collection, and other business development services and activities related to the maintenance of an attractive, useful, and economically viable business environment. These services and activities may be either those of a routine nature provided for all properties, or may be particular to those in the central business service district.
(b) After a duly noticed public hearing, capital expenditures of not more than $20,000 per project that have been approved by a 2/3 vote of the advisory board shall be subject to approval by a 2/3 vote of the governing body.
II. The legislative body of each municipality electing to establish a central business service district shall appoint an advisory board of 7 members, not less than 5 of whom shall be owners or tenants of property within the proposed district. Upon consultation with the advisory board, the legislative body of each municipality shall define the central business service district, select specific services and levels of services to be provided in the district, and, subject to RSA 31:123, authorize which specific department, agency, or other party is to undertake the work.

III. The costs of providing special services in the central business service district shall be those accruing to the municipality which result exclusively from the provision of services in the district which exceed those being provided in the balance of the municipality. The costs of services provided throughout the municipality or available to all properties and the costs of services or levels of services regularly and routinely provided within the central business service district prior to July 23, 1983, may not be included as costs for the purpose of this subdivision.

§ 31:123. Method of Appropriation.

Each municipality shall adopt a budget for capital expenditures or services to be performed in a central business service district as part of its budget process. At the end of the fiscal year, a full accounting of expenditures shall be made. Balances or deficits of the central business service district account shall be reflected in the subsequent year's account budget to offset appropriation requirements.

§ 31:124. Assessments.

Upon local adoption of the budget, the municipality may levy assessments in an amount not greater than the net appropriation to a central business service district account. The assessments shall be made against the owners of commercial and industrial properties and such other types of property as may be determined by the municipality abutting any public right-of-way in the central business service district and shall be based upon the relative linear foot frontage of the owner's property as a percentage of the total linear foot frontage of the applicable property in the district or another formula determined by the municipality to be in relative proportion to benefits received by each property owner in the central business service district. Assessments shall be billed and collected as specified by ordinance. Interest and other collection procedures shall be made by the tax collector or other official responsible for property tax collection. Enforcement powers for nonpayment shall be the same as those provided under RSA 80 relative to property tax collection.

§ 31:125. Limit on Liability.

The provisions of RSA 507-B relative to bodily injury actions against governmental units shall apply to all municipal activities performed in connection with a central business service district.

CHAPTER 32.
MUNICIPAL BUDGET LAW

PREPARATION OF BUDGETS

§ 32:4. Estimate of Expenditures and Revenues.
All municipal officers, administrative officials and department heads, including officers of such self-sustaining departments as water, sewer, and electric departments, shall prepare statements of estimated expenditures and revenues for the ensuing fiscal year, and shall submit such statements to their respective governing bodies, at such times and in such detail as the governing body may require.

§ 32:5. Budget Preparation.
**** HB 243 eff.9/21/21 I. The governing body, or the budget committee if there is one, shall hold at least one public hearing on each budget, not later than 25 days before each annual or special meeting, public notice of which shall be given at least 7 days in advance, and after the conclusion of public testimony shall finalize the budget to be submitted to the legislative body. If a town or district uses sub-accounts to budget or track financial data it shall make that data available for public inspection at the public hearing. One or more supplemental public hearings may be held at any time before the annual or special meeting, subject to the 7-day notice requirement. If the first hearing or any supplemental hearing is recessed to a later date or time, additional notice shall not be required for a supplemental session if the date, time, and place of the supplemental session are made known at the original hearing. Public hearings on bonds and notes in excess of $100,000 shall be held in accordance with RSA 33:8-a, I. Days shall be counted in accordance with RSA 21:35.

II. All purposes and amounts of appropriations to be included in the budget or special warrant articles shall be disclosed or discussed at the final hearing. The governing body or budget committee shall not thereafter insert, in any budget column or special warrant article, an additional amount or purpose of appropriation which was not disclosed or discussed at that hearing, without first holding one or more public hearings on supplemental budget requests for town or district expenditures.

III. All appropriations recommended shall be stipulated on a ""gross" basis, showing anticipated revenues from all sources, including grants, gifts, bequests, and bond issues, which shall be shown as offsetting revenues to appropriations affected. The budget shall be prepared according to rules adopted by the commissioner of revenue administration under RSA 541-A, relative to the required forms and information to be submitted for recommended appropriations and anticipated revenues for each town or district.

IV. Budget forms for the annual meeting shall include, in the section showing recommended appropriations, comparative columns indicating at least the following information:

(a) Appropriations voted by the previous annual meeting.

(b) Actual expenditures made pursuant to those appropriations, or in those towns and districts which hold annual meetings prior to the close of the current fiscal year, actual expenditures for the most recently completed fiscal year.

(c) All appropriations, including appropriations contained in special warrant articles, recommended by the governing body.

(d) If there is a budget committee, all the appropriations, including appropriations contained in special warrant articles, recommended by the budget committee.

V. When any purpose of appropriation, submitted by a governing body or by petition, appears in the warrant as part of a special warrant article:

(a) The article shall contain a notation of whether or not that appropriation is recommended by the governing body, and, if there is a budget committee, a notation of whether or not it is recommended by the budget committee;

(b) If the article is amended at the first session of the meeting in an official ballot referendum municipality, the governing body and the budget committee, if one exists, may revise its recommendation on the amended version of the special warrant article and the revised recommendation shall appear on the ballot for the second session of the meeting provided, however, that the 10 percent limitation on expenditures provided for in RSA 32:18 shall be calculated based upon the initial recommendations of the budget committee;

(c) Defects or deficiencies in these notations shall not affect the legal validity of any appropriation otherwise lawfully made; and

(d) All appropriations made under special warrant articles shall be subject to the hearing requirements of paragraphs I and II of this section.

V-a. The legislative body of any town, school district, or village district may vote to require that all votes by an advisory budget committee, a town, school district, or village district budget committee, and the governing body or, in towns, school districts, or village districts without a budget committee, all votes of the governing body relative to budget items or any warrant articles shall be recorded votes and the numerical tally of any such vote shall be printed in the town, school district, or village district warrant next to the affected warrant article. Unless the legislative body has voted otherwise, if a town or school district has not voted to require such tallies to be printed in the town or school district warrant next to the affected warrant article, the governing body or the budget committee adopted under RSA 32:14 may, on its own initiative, require that the tallies of its votes be printed next to the affected article.

V-b. Any town may vote to require that the annual budget and all special warrant articles having a tax impact, as determined by the governing body, shall contain a notation stating the estimated tax impact of the article. The determination of the estimated tax impact shall be subject to approval by the governing body.

VI. Upon completion of the budgets, an original of each budget and of each recommendation upon special warrant articles, signed by a quorum of the governing body, or of the budget committee, if any, shall be placed on file with the town or district clerk. A certified copy shall be forwarded by the chair of the budget committee, if any, or otherwise by the chair of the governing body, to the commissioner of revenue administration pursuant to RSA 21-J:34.

VII. (a) The governing body shall post certified copies of the budget with the warrant for the meeting. The operating budget warrant article shall contain the amount as recommended by the budget committee if there is one. In the case of towns, the budget shall also be printed in the town report made available to the legislative body at least one week before the date of the annual meeting. A school district or village district may vote, under an article inserted in the warrant, to require the district to print its budget in an annual report made available to the district's voters at least one week before the date of the annual meeting. Such district report may be separate or may be combined with the annual report of the town or towns within which the district is located.

(b) The governing body in official ballot referenda jurisdictions operating under RSA 40:13 shall post certified copies of the default budget form or any amended default budget form with the proposed operating budget and the warrant.

(c) If the operating budget warrant article is amended at the first session of the meeting in an official ballot referendum jurisdiction operating under RSA 40:13, the governing body and the budget committee, if one exists, may each vote on whether to recommend the amended article, and the recommendation or recommendations shall appear on the ballot for the second session of the meeting.

VIII. The procedural requirements of this section shall apply to any special meeting called to raise or appropriate funds, or to reduce or rescind any appropriation previously made, provided, however, that any budget form used may be prepared locally. Such a form or the applicable warrant article shall, at a minimum, show the request by the governing body or petitioners, the recommendation of the budget committee, if any, and the sources of anticipated offsetting revenue, other than taxes, if any.

IX. If the budget committee fails to deliver a budget prepared in accordance with this section, the governing body shall post its proposed budget with a notarized statement indicating that the budget is being posted pursuant to this paragraph in lieu of the budget committee's proposed budget. This alternative budget shall then be the basis for the application of the provisions of this chapter.

**** HB 243 eff. 9/21/21 (new) X. If a town or district uses sub-accounts to budget or track financial data, it shall ensure the budget data at the account and sub-account levels is available for public inspection prior to and at the annual or special meeting, at which the budget or any appropriation is to be considered.

CHAPTER 33-A.
DISPOSITION OF MUNICIPAL RECORDS

§ 33-A:1. Definition of Terms.
In this chapter:
I. "Board" means the municipal records board.
II. "Municipal" refers to a city or town, county or precinct.
III. "Municipal officers" means:
(a) in the case of a town, the board of selectmen.
(b) in the case of a city which has adopted the council manager plan under RSA 49-A, the city manager.
(c) in the case of any other city, the mayor.
(d) in the case of a county, the county commissioners.
(e) in the case of a precinct, the precinct commissioners.
IV. "Municipal records" means all municipal records, reports, minutes, tax records, ledgers, journals, checks, bills, receipts, warrants, payrolls, deeds and any other written or computerized material that may be designated by the board.
V. "Active" means until termination or expiration of obligations or services, cessation of need for further attention, and completion or release of any pending legal processes.

§ 33-A:3. Municipal Committees.
The municipal officers or their designee together with the clerk, treasurer, an assessor, and tax collector of each city or town shall constitute a committee to govern the disposition of municipal records pursuant to this chapter. Unless otherwise provided by a municipal ordinance, the committee shall designate the office responsible for the retention of each type of record created for the municipality.

§ 33-A:3-a. Disposition and Retention Schedule.
The municipal records identified below shall be retained, at a minimum, as follows:
I. Abatements: 5 years.
II. Accounts receivable: until audited plus one year.
III. Aerial photographs: permanently
IV. Airport inspections – annual: 3 years.
V. Airport inspections – daily, including fuel storage and vehicles: 6 months.
VI. Annual audit report: 10 years.
VII. Annual reports, town warrants, meeting and deliberative session minutes in towns that have adopted official ballot voting: permanently.
VIII. Archives: permanently.
IX. Articles of agreement or incorporation: permanently.
X. Bank deposit slips and statements: 6 years.
XI. Blueprints – architectural: life of building.
XII. Bonds and continuation certificates: expiration of bond plus 2 years.
XIII. Budget committee – drafts: until superseded.
XIV. Budgets: permanently.
XV. Building permits – applications and approvals: permanently.
XVI. Building permits – lapsed: permanently.
XVII. Building permits – withdrawn, or denied: one year.
XVIII. Capital projects and fixed assets that require accountability after completion: life of project or purchase.
XIX. Cash receipt and disbursement book: 6 years after last entry, or until audited.
XX. Checks: 6 years.
XXI. Code enforcement specifications: permanently.
XXII. Complaint log: expiration of appeal period.
XXIII. Contracts – completed awards, including request for purchase, bids, and awards: life of project or purchase.
XXIV. Contracts – unsuccessful bids: completion of project plus one year.
XXV. Correspondence by and to municipality – administrative records: minimum of one year.

XXVI. Correspondence by and to municipality – policy and program records: follow retention requirement for the record to which it refers.
XXVII. Correspondence by and to municipality – transitory: retain as needed for reference.
XXVIII. Current use applications and maps: until removed from current use plus 3 years.
XXIX. Current use release: permanently.
XXX. Deed grantee/grantor listing from registry, or copies of deeds: discard after being updated and replaced with a new document.
XXXI. Deferred compensation plans: 7 years.
XXXII. Dig safe forms: 4 years.
XXXIII. Dredge and fill permits: 4 years.
XXXIV. Driveway permits and plans: permanently.
XXXV. Easements awarded to municipality: permanently.
XXXVI. Elections – federal elections; ballots and absentee ballot applications, affidavit envelopes, and lists: by the town clerk until the contest is settled and all appeals have expired or at least 22 months after the election, whichever is longer.
XXXVII. Elections – not federal: Ballots and absentee ballot applications, affidavit envelopes and lists: by the town clerk until the contest is settled and all appeals have expired or at least 60 days after the election, whichever is longer.
XXXVIII. Elections – challenge affidavit by the town clerk: until the contest is settled and all appeals have expired or 22 months after the elections, whichever is longer

(b) Non-federal elections: until the contest is settled and all appeals have expired or 60 days after the election, whichever is longer.
XXXIX. Elections – ward maps: until revised plus 1 year.
XL. Emergency medical services run reports: 10 years.
XLI. Equipment maintenance: life of equipment.
XLII. Excavation tax warrant and book or list: permanently.
XLIII. Federal form 1099s and w-2s: 7 years.
XLIV. Federal form 941: 7 years.
XLV. Federal form W-1: 4 years.
XLVI. Fire calls/incident reports: 10 years.
XLVII. Grants, supporting documentation: follow grantor's requirements.
XLVIII. Grievances: expiration of appeal period.
XLIX. Health – complaints: expiration of appeal period.
L. Health – inspections: 3 years.
LI. Health – service agreements with state agencies: term plus 7 years.
LII. Health and human services case records including welfare applications: active plus 7 years.
LIII. Inspections – bridges and dams: permanently.
LIV. Insurance policies: permanently.
LV. Intent to cut trees or bushes: 3 years.
LVI. Intergovernmental agreements: end of agreement plus 3 years.
LVII. Investigations – fire: permanently.
LVIII. Invoice, assessors: permanently.
LIX. Invoices and bills: until audited plus one year.
LX. Job applications – successful: retirement or termination plus 20 years.
LXI. Job applications – unsuccessful: current plus 3 years.
LXII. Labor – public employees labor relations board actions and decisions: permanently.
LXIII. Labor union negotiations: permanently or until contract is replaced with a new contract.
LXIV. Ledger and journal entry records: until audited plus one year.
LXV. Legal actions against the municipality: permanently.
LXVI. Library:
(a) Registration cards: current year plus one year.
(b) User records: not retained; confidential pursuant to RSA 201-D:11.
LXVII. Licenses – all other except dog, marriage, health, and vital records: duration plus 1 year.
LXVIII. Licenses – dog: current year plus one year.
LXIX. Licenses – dog, rabies certificates: disposal once recorded.

LXX. Licenses – health: current year plus 6 years.
LXXI. Liens – federal liens upon personal property, other than IRS liens: permanently.
LXXII. Liens – hospital liens: 6 years.
LXXIII. Liens – IRS liens: one year after discharge.
LXXIV. Liens – tax liens, state liens for support of children: until court order is lifted plus one year.
LXXV. Liens – tax liens, state meals and rooms tax: until release plus one year.
LXXVI. Liens – tax sale and record of lien: permanently.
LXXVII. Liens – tax sales/liens redeemed report: permanently.
LXXVIII. Liens – Uniform Commercial Code leases: lease term plus 4 years; purge all July 1, 1007.
LXXIX. Liens – Uniform Commercial Code security agreements: 6 years; purge all July 1, 2007.
LXXX. Meeting minutes, tape recordings: keep until written record is approved at meeting. As soon as minutes are approved, either reuse the tape or dispose of the tape.
LXXXI. Minutes of boards and committees: permanently.
LXXXII. Minutes of town meeting/council: permanently.
LXXXIII. Minutes, selectmen's: permanently.
LXXXIV. Motor vehicle – application for title: until audited plus one year.
LXXXV. Motor vehicle – titles and voided titles: sent to state division of motor vehicles.
LXXXVI. Motor vehicle permits – void and unused: until audited plus one year.
LXXXVII. Motor vehicle permits and registrations – used: current year plus 3 years.
LXXXVII. Municipal agent daily log: until audited plus one year.
LXXXIX. Notes, bonds, and municipal bond coupons – cancelled: until paid and audited plus one year.
XC. Notes, bonds, and municipal bond coupon register: permanently.
XCI. Oaths of office: term of office plus 3 years.
XCII. Ordinances: permanently.
XCIII. Payrolls: until audited plus one year.
XCIV. Perambulations of town lines – copy kept by town and copy sent to secretary of state: permanently.
XCV. Permits or licenses, pole: permanently.
XCVI. Personnel files: retirement or termination plus 20 years.
XCVII. Police, accident files – fatalities: 10 years.
XCVIII. Police, accident files – hit and run: statute of limitations plus 5 years.
XCIX. Police, accident files – injury: 6 years.
C. Police, accident files – involving arrests: 6 years.
CI. Police, accident files – involving municipality: 6 years.
CII. Police, accident files – property damage: 6 years.
CIII. Police, arrest reports: permanently.
CIV. Police, calls for service/general service reports: 5 years.
CV. Police, criminal – closed cases: statute of limitations plus 5 years.
CVI. Police, criminal-open cases: statute of limitations plus 5 years.
CVII. Police, motor vehicle violation paperwork: 3 years.
CVIII. Police, non-criminal-internal affairs investigations: as required by attorney general and union contract and town personnel rules.
CIX. Police, non-criminal – all other files: closure plus 3 years.
CX. Police, pistol permit applications: expiration of permit plus one year.
CXI. Property inventory: 5 years.
CXII. Property record card: current and last prior assessing cycle.
CXIII. Property record map, assessors: until superceded.
CXIV. Property tax exemption applications: transfer of property plus one year.
CXV. Records management forms for transfer of records to storage: permanently.
CXVI. Road and bridge construction and reconstruction, including highway complaint slips: 6 years.
CXVII. Road layouts and discontinuances: permanently.
CXVIII. Scenic roads: permanently.
CXIX. School records: retained as provided under RSA 189:29-a.
CXX. Septic plan approvals and plans: until replaced or removed.
CXXI. Sewer system filtration study: permanently.
CXXII. Sign inventory: 7 years.

CXXIII. Site plan review: life of improvement plus 3 years.
CXXIV. Site plan review – lapsed: until notified that planning board action and appeal time has expired plus one year.
CXXV. Site plan review – withdrawn or not approved: appeal period plus one year.
CXXVI. Special assessment (betterment of property): 20 years.
CXXVII. Street acceptances: permanently.
CXXVIII. Street signs, street lights and traffic lights – maintenance records: 10 years.
CXXIX. Subdivision applications – lapsed: until notified that planning board action and appeal period has expired plus one year.
CXXX. Subdivision applications – successful and final plan: permanently.
CXXXI. Subdivision applications – withdrawn, or not approved: expiration of appeal period plus one year.
CXXXII. Subdivision applications – working drafts prior to approval: expiration of appeal period.
CXXXIII. Summary inventory of valuation of property: one year.
CXXXIV. Tax maps: permanently.
CXXXV. Tax receipts paid - including taxes on land use change, property, resident, sewer, special assessments, and yield tax on timber: 6 years.
CXXXVI. Tax-deeded property file (including registered or certified receipts for notifying owners and mortgages of intent to deed property): permanently.
CXXXVII. Time cards: 4 years.
CXXXVIII. Trust fund:
(a) Minutes and quarterly reports, in paper or electronic format: permanently
(b) Bank statements, in paper or electronic format: 6 years after audit.
CXXXIX. Vehicle maintenance records: life of vehicle plus 2 years.
CXL. Voter checklist – marked copy kept by town pursuant to RSA 659:102: 5 years.
CXLI. Voter registration:
(a) Forms, including absentee voter registration forms: until voter is removed from checklist plus 7 years.
(b) Same day, returned to undeclared status, form and report from statewide centralized voter registration database: 7 years.
(c) (1) Party change form: until voter is removed from checklist plus 7 years.
(2) List of undeclared voters from the statewide centralized voter registration database: 7 years.
(d) Forms, rejected, including absentee voter registration forms, and denial notifications: 7 years.
(e) Qualified voter affidavit: until voter is removed from checklist plus 7 years.
(f) Domicile affidavit: until voter is removed from checklist plus 7 years.
(g) Overseas absentee registration affidavit: until voter is removed from checklist plus 7 years.
(h) Absentee ballot voter application form in the federal post card application format, for voters not previously on the checklist: until the voter is removed from checklist plus 7 years.
(i) Absentee ballot affidavit envelope for federal post card applicants not previously on the checklist: until voter is removed from checklist plus 7 years.
(j) Notice of removal, 30-day notice: until voter is removed from checklist plus 7 years.
(k) Report of death: until voter is removed from checklist plus 7 years.
(l) Report of transfer: until voter is removed from checklist plus 7 years.
(m) Undeliverable mail or change of address notice from the United States Postal Service: until voter is removed from checklist plus 7 years.
CXLII. Vouchers and treasurers receipts: until audited plus one year.
CXLIII. Warrants – land use change, and book or list: permanently.
CXLIV. Warrants – property tax, and lists: permanently.
CXLV. Warrants – resident tax, and book or list: permanently.
CXLVI. Warrants – town meeting: permanently.
CXLVII. Warrants – treasurer: until audited plus one year.
CXLVIII. Warrants – utility and betterment tax: permanently.
CXLIX. Warrants – yield tax, and book or list: permanently.
CL. Welfare department vouchers: 4 years.
CLI. Work program files: current year plus 6 years.
CLII. Writs: expiration of appeal period plus one year.

CLIII. Zoning board of adjustment applications, decisions, and permits – unsuccessful: expiration of appeal period.
CLIV. Intent to excavate: completion of reclamation plus 3 years.

§ 33-A:4-a. Municipal Records Board.
I. There is hereby established a municipal records board consisting of the following persons or their designees:
(a) The director of the division of records management and archives.
(b) The director of the New Hampshire Historical Society.
(c) The state librarian.
(d) The presidents of the New Hampshire Tax Collectors' Association, the New Hampshire City and Town Clerks' Association and the Association of New Hampshire Assessors.
(e) The state registrar of vital records and health statistics.
(f) The secretary of state.
(g) A municipal treasurer or finance director appointed by the president of the New Hampshire Municipal Association for a 3-year term.
(h) A professional historian appointed by the governor and council for a 3-year term.
(i) A representative of the Association of New Hampshire Historical Societies appointed by its president for a 3-year term.
(j) A representative of the department of revenue administration.
(k) The state records manager.
II. The board shall elect its own chairman and vice-chairman. The board shall meet at the call of the chairman, but not less than once every 2 calendar years. Five members of the board shall constitute a quorum for all purposes. Board members shall serve without compensation. Administrative services for the board shall be provided by the director of the division of records management and archives who shall serve as secretary of the board.
§ 33-A:4-b. Powers and Duties of Board.
The board shall advise the secretary of state on standards and procedures for the effective and efficient management of municipal records. Such standards and procedures shall govern the retention, preservation and disposition of municipal records. The board shall oversee the local government records management improvement program as provided in RSA 5:47-5:51.
§ 33-A:5. Microfilming.
If municipal records are disposed of by microfilming, 2 films shall be produced. One film shall be retained by the municipality in a fireproof container and properly labeled. One shall be transferred to a suitable location for permanent storage.
§ 33-A:5-a. Electronic Records.
I. Paper municipal records listed in the disposition and retention schedule of RSA 33-A:3-a may be transferred to electronic records, as defined in RSA 5:29, VI, and the original paper records may be disposed of as the municipality chooses, subject to the requirements of other state or federal laws. Such records shall be stored in portable document format/archival (PDF/A) or another file format approved by the secretary of state and the municipal records board.
II. Electronic municipal records listed on the disposition and retention schedule of RSA 33-A:3-a that are to be retained for 10 years or less may be retained solely electronically in their original format if so approved by the municipal committee responsible for the records. The municipality is responsible for assuring the accessibility of the records for the retention period. If the records retention period exceeds 10 years or the municipal committee does not approve retention of the record solely electronically in an approved format, the records shall be transferred to paper, microfilmed, or stored in portable document format/archival (PDF/A) or another approved file format on a medium from which it is readily retrievable. At lease once every 5 years from date of creation, the municipal committee shall review documents and procedures for compliance with guidelines issued by the secretary of state and the municipal records board.
§ 33-A:6. Exception.
Notwithstanding any other provision hereof, original town meeting and city council records shall not be disposed of but shall be permanently preserved. Such records prior to 1900 need not be microfilmed unless legible.

CHAPTER 37.
TOWN OR VILLAGE DISTRICT MANAGERS

§ 37:1. Scope of Chapter.
As used in this chapter, the word "town" shall be construed not to include cities or school districts, but shall include village districts or precincts, and the words "town clerk" shall include clerks of village precincts or districts.

§ 37:2. Appointment of Manager.
The selectmen of towns adopting the provisions of this chapter, as herein provided, shall forthwith thereafter appoint a town manager who may or may not, when appointed, be a resident of the town or state.

§ 37:8. Vacancy.
Any vacancy in the office of town manager shall be filled as soon as practicable by the selectmen; and pending the appointment of a permanent manager, the selectmen may appoint a person to perform temporarily the duties of that office.

§ 37:9. Incompatibility of Offices.
The town manager during the time that he or she holds such appointment, may be manager of a district or precinct located wholly or mainly within the same town, and may be elected or appointed to any municipal office in such town or included district or precinct that would be subject to his or her supervision if occupied by another incumbent; but he or she shall hold no other elected or appointed public office of the town except justice of the peace or notary public except as otherwise provided in RSA 37:16. Town managers may be appointed, subject to the approval of the governing body of the town, to regional or state boards, committees, or commissions provided there is no incompatibility with the duties described in this chapter.

§ 37:16. Acting as Collector of Taxes.
Any town which shall have adopted the provisions of this chapter may at the annual or a special meeting, under a proper article in the warrant, vote to authorize the selectmen to appoint the town manager to also be collector of taxes within and for such town and to fix his compensation therefor. In such case and while such vote is in effect, the town shall not vote to elect a collector of taxes.

§ 37:17. Authorization.
Any vote taken under the provisions of RSA 37:16 shall be by ballot. If the town wherein such action is to be taken had adopted an official ballot system, and has previously adopted the provisions of this chapter, the clerk shall add to the ballot the following question: "Shall the powers and duties of the office of collector of taxes be transferred from said office to that of town manager?" The question shall be followed by 2 squares, above which shall appear the word "yes" and the word "no" respectively.

CHAPTER 38.
MUNICIPAL LIGHTING AND WATER SYSTEMS

§ 38:22. Liens and Collection of Charges.

I. Except as provided in paragraph III, all charges for services furnished to patrons by a municipally owned electric, gas, water, or wastewater utility shall create a lien upon the real estate where such services are furnished.

II. Except as provided in paragraph III, a municipality may use any of the following collection procedures for charges and the use of one collection procedure for one service shall not preclude the use of a different collection procedure for another service:

(a) A municipality may commit bills for charges to the collector of taxes with a warrant signed by the appropriate municipal officials requiring him to collect them; and the collector of taxes shall have the same rights and remedies, including a lien on the real estate, and be subject to the same liabilities in relation thereto as in the collection of taxes as provided in RSA 80; provided, however, that the real estate lien shall continue for 18 months from the date of the last unpaid bill.

(b) The official or board responsible for administering the municipal utility may collect charges for services by direct billing on any periodic basis it may choose. All charges which are delinquent may be committed to the collector of taxes with a warrant signed by the appropriate municipal officials requiring him to collect them; and the collector of taxes shall have the same rights and remedies, including a lien on the real estate, and be subject to the same liabilities in relation thereto as in the collection of taxes as provided in RSA 80; provided, however, that the real estate lien shall continue for 18 months from the date of the last unpaid bill.

(c) If the official or board responsible for administering the municipal utility has not committed the charges to the collector of taxes, the municipality shall have a lien upon the real estate where the services were furnished and the lien shall continue for 18 months from the date of the last unpaid bill, unless the municipality records in the registry of deeds for the county in which the land is situated a notice of lien, in which case the lien shall continue for 6 years from the date of the last unpaid bill. The lien may be enforced in a suit by the municipality against the owner of the real estate. In such a suit, the municipality shall have the right to a judgment for per year charges, interest at the rate of 12 percent from the date of the last unpaid bill to the date of judgment, and costs. The records in the municipal department which furnished the services shall be sufficient notice to maintain suit upon the lien against subsequent purchasers or attaching creditors of the real estate.

(d) When the services were furnished to some person or legal entity other than the owner of the real estate, the liens provided for in this paragraph shall be effective against the owner of the real estate only for charges of which the owner of the real estate was notified by the municipality within 120 days of the date the charges became delinquent; provided, however, that a municipality may meet these notice requirements by mailing to the owner of the real estate copies of the bills for services at the same time bills are furnished to the person or legal entity which received the services.

III. No municipally owned electric, gas, water, or wastewater utility shall perform non-emergency work with a total cost in excess of $250 per project on facilities on customer property beyond the utility's final shutoff point or the point at which the property owner is responsible for construction or maintenance, or both, unless a written contract has been executed and signed between the owner or an authorized representative of the property and an authorized representative of the utility. The contract shall include the terms of the work to be performed, the name and address of the property owner, the location of the work to be performed, the estimated price of the work, the time of completion, and any other agreed upon stipulations relating to the project. No lien shall be placed on the property for such work in the absence of such a contract.

CHAPTER 41.
CHOICE AND DUTIES OF TOWN OFFICERS

§ 41:2. Optional Officers.
In addition to the officers which towns are hereinafter required to elect at the annual meeting, any town may choose one or more collectors of taxes, agents, overseers of public welfare, constables, police chiefs or other police officers, and every other officer who may be directed by law to be chosen, and such other officers as it may judge necessary for managing its affairs, who shall perform the duties prescribed by law. Constables, police chiefs or police officers shall be elected pursuant to the provisions of RSA 41:47.
§ 41:2-b. Three-Year Term; Tax Collector.
I. At any annual town meeting under an article in the warrant, the voters may vote to determine if they are in favor of having a 3-year term for a tax collector. The governing body shall determine whether the vote will be by official ballot or by special ballot. If the town has adopted an official ballot and the governing body decides such vote will be by official ballot, the clerk shall cause the following question to be printed on said ballot: "Are you in favor of changing the term of the tax collector from one year to 3 years, beginning with the term of the tax collector to be elected at next year's regular town meeting?" Said question shall be printed in the form prescribed by RSA 656:13. If the town has not adopted an official ballot or the governing body decides such vote will be by special ballot, the clerk shall cause the same question to be printed upon special ballots which shall be used to determine the vote of the town. If a majority of those voting on the question vote in favor of a 3-year term, at the next annual meeting after the vote of approval, the town shall elect a tax collector for the 3-year term.
II. After a 3-year term for tax collector has been established, at any subsequent annual town meeting, under an article in the warrant, the voters may vote to determine if they are in favor of continuing to have a 3-year term for the tax collector. The governing body shall determine whether the vote shall be by official ballot or by special ballot. If the town has adopted an official ballot and the governing body decides such vote will be by official ballot, the clerk shall cause the following question to be printed on said ballot: "Are you in favor of changing the term of the tax collector from 3 years to one year, beginning at the end of the 3-year term of the tax collector elected this year (last year or 2 years ago)?" Said question shall be printed in the form prescribed by RSA 656:13. If the town has not adopted an official ballot or the governing body decides such vote will be by special ballot, the clerk shall cause the same question to be printed upon special ballots which shall be used during the open, business session of the town meeting to determine the vote of the town. If a majority of those voting on the question do not vote in favor of continuing the 3-year term, then at the subsequent annual town meeting occurring at the completion of the most recently elected tax collector's 3-year term, the voters shall elect a tax collector for a one-year term as provided by RSA 41:2.

ASSESSORS

§ 41:2-c. Grant of Power.
Any town may, at any annual meeting under an article in the warrant for the meeting, elect a board of assessors of 3 members, by a majority vote of the legal voters present and voting at the meeting.
§ 41:2-d. Petition and Ballot.
Upon written petition of not less than 2 percent of the legal voters of any town, addressed and delivered to the selectmen not later than 35 days before any annual meeting, the following question, as requested in the application, shall be submitted to the voters at the meeting: "Are you in favor of a 3-man board of assessors to be the legal assessing authority for the town?" In towns having an official ballot the question shall appear upon the ballot, in accordance with RSA 59:12-a. In towns where no official ballot is used, the vote on this question shall be by special ballot. After the question, squares with the words "yes" and "no" shall be printed on the ballot in which the voter may mark his choice, in accordance with RSA 59:12-a.
§ 41:2-e. Public Hearing.
Whenever the selectmen of a town shall receive a petition under the provisions of RSA 41:2-d, they shall post notice of a public hearing to be held in said town, and printed in a newspaper of general circulation within said town, for a discussion of the proposed change in town assessing authority. Said hearing shall be held at least 15 days prior to town meeting.

§ 41:2-f. Revocation.
A town which has voted to adopt the provisions of this chapter may rescind its action in the same manner, and the provisions of RSA 41:2-d of this chapter so far as applicable apply. The question "Are you in favor of eliminating the board of assessors as elected officers?" shall be printed on the ballot, in accordance with RSA 59:12-a.
§ 41:2-g. Duties and Compensation.
The assessors, however elected, shall constitute a Board of Assessors for the town, who shall perform all the duties relative to taking the inventory and the appraisal of property for taxation, and in regard to the assessment and abatement of taxes and issuing warrants for the collection of the same, as are now or may hereafter be required by law of selectmen and assessors of towns and shall have all the powers and be subject to the same liabilities, in regard to those duties, which selectmen and assessors in towns or assessors in cities now or hereafter may have, or be subject to, in regard to the same. A majority of the assessors shall be competent in all cases. The voters of the town, at the annual meeting, may determine the rate or amount of compensation to be allowed the assessors for their services.
§ 41:2-h. Warrants.
The selectmen shall forthwith deliver to the chairman of the elected board of assessors, all warrants for the assessment of state and county taxes which may be addressed to them, and all certified copies of the votes of school districts for raising district taxes which may be delivered to them; and the same shall be sufficient authority for the assessors to assess and direct the town tax collector to collect such taxes.
§ 41:2-i. Effective Date of Authority.
If a town votes to adopt the provisions of this subdivision, the change shall not take effect until the first annual town meeting following the meeting upon which the questions were acted upon. At the next annual meeting following the meeting where action was taken, the town shall elect one member for a one-year term, one member for a 2-year term and one member for a 3-year term. At each succeeding annual meeting, members shall be elected to fill the vacancies regularly occurring.

TENURE

§ 41:3. Tenure.
All town officers shall continue in office until the next annual meeting and until others shall be chosen or appointed and qualified in their stead, except in cases where the law otherwise directs. If a board of officers is balloted for and one or more of them are chosen the term of office of all the members of the preceding board shall cease when those who are chosen upon such balloting have qualified, as required by law.

EXEMPTION FROM SERVICE

§ 41:5. Exemption from Service.
No person shall be obliged to serve in any town office two terms successively; nor shall a person be compelled to serve as collector of taxes in any case.

BONDS

§ 41:6. Surety Bond Required.
I. Town treasurers, trustees as provided in RSA 31:22 and 23, trustees as provided in RSA 53-B:8-a, I, library trustees investing funds as provided in RSA 202-A:23, town clerks, tax collectors and their deputies, agents authorized to collect the boat fee, and persons delegated treasury functions under RSA 41:29, VI shall be bonded by position under a blanket bond from a surety company authorized to do business in this state. The bond shall indemnify against losses through:
(a) The failure of the officers covered to faithfully perform their duties or to account properly for all moneys or property received by virtue of their positions; or
(b) Fraudulent or dishonest acts committed by the covered officers.
II. A blanket bond may exclude the town treasurer if a separate fidelity bond for the faithful performance of his duties is furnished by the surety writing the blanket bond.
III. Premiums shall be paid by the town.
IV. The required bonds shall provide for at least a 2-year discovery period from the date their coverage terminates.
V. The commissioner of revenue administration shall adopt rules under RSA 541-A, concerning the amount and form of the surety bonds required under this section.

§ 41:7. Bond of Constable.
Every constable shall, within 6 days after his election or appointment, give bond, with sufficient sureties to the acceptance of the town or selectmen, for the faithful performance of the duties of his office, in form like that of county officers, and in default thereof the office shall become vacant.

SELECTMEN

§ 41:8. Election and Duties.
Every town, at the annual meeting, shall choose, by ballot, one selectman to hold office for 3 years. The selectmen shall manage the prudential affairs of the town and perform the duties by law prescribed. A majority of the selectmen shall be competent in all cases.

§ 41:8-b. Petition and Ballot.
Upon written application of 25 or more registered voters or 2 percent of the registered voters in town, whichever is less, although in no event fewer than 10 registered voters be sufficient, presented to the selectmen or one of them not later than the fifth Tuesday before any annual meeting, the following question, as requested in the application, shall be submitted to the voters at the meeting: "Are you in favor of increasing the board of selectmen to 5 members?" In towns having an official ballot the question shall appear upon the ballot, pursuant to RSA 656:13. In towns where no official ballot is used, the vote on this question shall be by special ballot. After the question, squares with the words "yes" and "no" shall be printed on the ballot in which the voter may mark his or her choice, pursuant to RSA 656:13.

§ 41:8-c. Public Hearing.
When a petition is submitted under RSA 41:8-b or RSA 41:8-d, the selectmen shall within 10 days designate a place and a time for a public hearing thereon. Said hearing shall be held not later than the Thursday before the annual meeting to discuss the proposed change in the size of the board of selectmen.

§ 41:8-d. Revocation.
A town which has voted to enlarge its board of selectmen may rescind its action in the manner described in RSA 41:8-b, except that the question shall read: "Are you in favor of decreasing the board of selectmen to 3 members?"

§ 41:8-e. Effective Date and Manner of Increase or Decrease.
If a town votes to enlarge or to decrease its board of selectmen the change does not take effect in either case until the first annual meeting following the meeting at which the questions were acted upon. If the town votes to enlarge the board to 5 members, at the first annual meeting following the meeting when the action was taken the town shall elect 2 members for a 3-year term and one member for a one-year term. At the next succeeding annual meeting 2 members shall be elected for a 3-year term, at the next following annual meeting one member shall be elected for a 3-year term, and at succeeding annual meetings members shall be elected to fill the vacancies regularly occurring. If a town votes to decrease its board to 3 members, at the annual meeting following the meeting at which it so voted, the terms of office of all members of the board of selectmen shall end and the town shall elect 3 members of the board of selectmen, one for one year, one for 2 years, one for 3 years and at all succeeding annual meetings shall elect a member to the board for a 3-year term.

§ 41:9 Financial Duties.
I. The selectmen shall pay all sums of money received by them in behalf of the town to the town treasurer immediately after receipt, and state to him from whom and for what received.
II. They shall draw orders upon the treasurer for the payment of all accounts and claims against the town allowed by them, and take proper vouchers therefor.
III. They shall keep a fair and correct account of all moneys received, all accounts and claims settled and all orders drawn by them, and of all their other financial transactions in behalf of the town.
IV. They shall publish in the next annual report, or post at the annual meeting, the general fund balance sheet from the most recently completed audited financial statements or from the financial report filed pursuant to RSA 21-J:34, V.
V. In the case of an accumulated general fund deficit, the selectmen shall insert an article in the warrant recommending such action as they deem appropriate, which may include, but is not limited to, raising a sum of money for the purpose of reducing that deficit.
VI. The selectmen shall be responsible for establishing and maintaining appropriate internal control procedures to ensure the safeguarding of all town assets and properties.

VII. The selectmen shall annually review and adopt an investment policy for the investment of public funds in conformance with applicable statutes and shall advise the treasurer of such policies.
VIII. The selectmen shall be responsible for establishing procedures to ensure that all funds paid to the town from any department shall be remitted to the treasurer at least on a weekly basis or daily whenever such funds total $500 or more. Remittances to the treasurer from the tax collector shall be in accordance with RSA 41:35 and remittances from the town clerk shall be in accordance with RSA 261:165.

§ 41:12. Removal of Collector, Clerk, or Treasurer.

The selectmen may remove from office any collector of taxes, town clerk, or any treasurer, who, in their judgment, has become insane or otherwise incapacitated to discharge the duties of the office. They may proceed without notice in any case arising under this section.

§ 41:13. Report.

At the close of each fiscal year the selectmen shall make a report to the town, giving a particular account of all their financial transactions during the year, and of the financial condition of the town at the close of the year, including a schedule of all its assets and liabilities.

§ 41:14. Publication of Reports.

The selectmen shall cause their report, and those of other town officers required by law to make reports, to be published in pamphlet form at the expense of the town and make the same available to the voters of said town at least 7 days prior to the date of the annual meeting.

§ 41:14-a. Acquisition or Sale of Land, Buildings, or Both.

I. If adopted in accordance with RSA 41:14-c, the selectmen shall have the authority to acquire or sell land, buildings, or both; provided, however, they shall first submit any such proposed acquisition or sale to the planning board and to the conservation commission for review and recommendation by those bodies, where a board or commission or both, exist. After the selectmen receive the recommendation of the planning board and the conservation commission, where a board or commission or both exist, they shall hold 2 public hearings at least 10 but not more than 14 days apart on the proposed acquisition or sale; provided, however, upon the written petition of 50 registered voters presented to the selectmen, prior to the selectmen's vote, according to the provisions of RSA 39:3, the proposed acquisition or sale shall be inserted as an article in the warrant for the town meeting. The selectmen's vote shall take place no sooner then 7 days nor later than 14 days after the second public hearing which is held.
II. The provisions of this section shall not apply to the sale of land the selectmen shall have no authority to sell:
(a) Town-owned conservation land which is managed and controlled by the conservation commission under the provisions of RSA 36-A.
(b) Any part of a town forest established under RSA 31:110 and managed under RSA 31:112.
© Any real estate that has been given, devised, or bequeathed to the town for charitable or community purposes except as provided in RSA 498:4-a or RSA 547:3-d.

§ 41:14-b. Adoption and Amendment of Town Codes and Ordinances.

If adopted in accordance with RSA 41:14-c, in towns with 10,000 or more inhabitants, the selectmen shall have the authority to establish, and amend town ordinances and codes after they hold 2 public hearings at least 10 but not more than 21 days apart on the establishment or amendment of the ordinance or code; provided, however, upon the written petition of 50 registered voters presented to the selectmen prior to the selectmen's vote, according to the provisions of RSA 39:3, the proposed establishment of or amendment to the town ordinance or code shall be inserted as an article in the warrant for the town meeting. The selectmen's vote shall take place no sooner than 10 days nor later than 21 days after the second public hearing is held. The provisions of this section shall not apply to the establishment and amendment of a zoning ordinance, historic district ordinance, or building code under the provisions of RSA 675.

§ 41:14-c. Adoption Procedure.

I. Towns may adopt the provisions of RSA 41:14-a at any duly warned meeting. Once adopted, these provisions shall remain in effect until specifically rescinded by the town at any duly warned meeting.
II. Towns with 10,000 or more inhabitants may adopt the provisions of RSA 41:14-b at any duly warned meeting. Once adopted, these provisions shall remain in effect until specifically rescinded by the town at any duly warned meeting.

§ 41:15. Property Tax Rates.

The property tax rates of cities and towns shall be set in accordance with the provisions of RSA 21-J:34-37.

TOWN CLERK

§ 41:16. Election and Bond.

Every town at the annual meeting shall choose, by ballot, a town clerk, who shall record all votes passed by the town while he remains in office, and discharge all the duties of the office according to law.

§ 41:16-b. Three-Year Term; Town Clerk.

I. At any annual town meeting under an article in the warrant, the voters may vote to determine if they are in favor of having a 3-year term for town clerk. The governing body will determine whether the vote will be by official ballot or by special ballot. If the town has adopted an official ballot and the governing body decides such vote will be by official ballot, the clerk shall cause the following question to be printed on said ballot: "Are you in favor of changing the term of the town clerk from one year to 3 years, beginning with the term of the town clerk to be elected at next year's regular town meeting?" Said question shall be printed in the form prescribed by RSA 656:13. If the town has not adopted an official ballot or the governing body decides the vote will be by special ballot, the clerk shall cause the same question to be printed upon special ballots which shall be used to determine the vote of the town. If a majority of those voting on the question vote in favor of a 3-year term, at the next annual meeting after the vote of approval, the town shall elect a town clerk, for the 3-year term. The duties and bond of the town clerk for a 3-year term are the same as for a one-year term under RSA 41:16.

II. After a 3-year term for town clerk has been established, at any subsequent annual town meeting, under an article in the warrant, the voters may vote to determine if they are in favor of continuing to have a 3-year term for the town clerk. The governing body shall determine whether the vote will be by official ballot or by special ballot. If the town has adopted an official ballot and the governing body decides such vote will be by official ballot, the clerk shall cause the following question to be printed on said ballot: "Are you in favor of changing the term of the town clerk from 3 years to one year, beginning at the end of the 3-year term of the town clerk elected this year (last year or 2 years ago)?" Said question shall be printed in the form prescribed by RSA 656:13. If the town has not adopted an official ballot or the governing body decides the vote will be by special ballot, the clerk shall cause the same question to be printed upon special ballots which shall be used during the open, business session of the town meeting to determine the vote of the town. If a majority of those voting on the question do not vote in favor of continuing the 3-year term, then at the subsequent annual town meeting occurring at the completion of the most recently elected town clerk's 3-year term, the voters shall elect a clerk for a one-year term.

§ 41:16-c. Removal of Town Clerk.

The governing body may institute proceedings to remove a town clerk from office whenever, upon examination by the department of revenue administration, a certified public accountant, or a public accountant licensed by the state under RSA 309-A, the accounts are found to contain an irregularity or material error, or show evidence that the timely deposit of funds has not been made in accordance with RSA 261:165. For the purposes of this section, "irregularity" means an intentional misstatement of the financial statements or a theft of assets, and "material error" means a mistake or omission resulting from gross negligence which results in a material misstatement of the financial statements. The governing body may institute proceedings to remove the town clerk as follows:

I. The governing body shall notify the town clerk by certified mail with return receipt and the commissioner of the department of revenue administration of its intention to proceed under this section by providing a written explanation and justification for the removal, along with a copy of the audit findings.

II. (a) Within 20 days of receiving the notification provided in paragraph I, the town clerk shall respond to the alleged irregularities, material error, or failure to timely deposit funds. The response shall be submitted to the governing body and the commissioner of the department of revenue administration and shall include written comment on each audit finding.

(b) If the town clerk fails to respond at any step in the process under this section within the prescribed period of time, then the governing body shall be permitted to remove the town clerk from office as provided in paragraph V.

III. Within 20 days of receiving the town clerk's written response, the governing body shall provide written notification to the town clerk and commissioner of the department of revenue administration of its decision to proceed or not to proceed to remove the town clerk from office.

IV. Within 10 days of receiving the written notification in paragraph III, the town clerk may request a hearing before the governing body. If a hearing before the governing body is requested, it shall be:

(a) Conducted in accordance with RSA 91-A and RSA 43; and
(b) Held within 20 days of the date of the request.
V. After the town clerk's response and hearing, if any, and if the governing body determines that removal of the town clerk is justified, the governing body may remove the town clerk by written notice to the town clerk and the commissioner of revenue administration. Any vacancy created by such a removal shall be filled by appointment by the governing body as provided in RSA 669:65.
VI. The governing body's determination under paragraph V may be appealed de novo to the superior court in the county in which the municipality is located.

§ 41:17. Clerk Pro Tem.

If the town clerk shall be absent from any town business meeting and there is no deputy clerk to act in his stead, the town shall choose by unofficial ballot by majority vote a town clerk pro tempore who shall be sworn and shall perform all the duties of the town clerk for that business meeting.

§ 41:18. Deputy Town Clerk.

Each town may have a deputy town clerk who shall be qualified in the same manner as the town clerk and who shall perform all the duties of the town clerk in case of his or her absence by sickness, resignation, or otherwise. A deputy town clerk appointed hereunder shall be appointed by the elected town clerk with the approval of the selectmen.

§ 41:19. Report to Commissioner of Revenue Administration.

Every town clerk, after the annual elections, shall report the names and post office addresses of each town officer required to be reported to the commissioner of revenue administration. The commissioner shall adopt rules under RSA 541-A stating the title of each town officer to be reported and the form and content of each report. If any town officer required to be reported has not been chosen or appointed at that time the town clerk shall promptly make a like report when such officer is chosen or appointed so that the commissioner of revenue administration shall at all times be informed of the names and mailing addresses of all such town officers.

§ 41:20. Reports on Public Libraries.

He shall, within 30 days after the annual town meeting, report to the assistant state librarian the name of any public library within the city or town; the names and post-office addresses of all the officers of each; the town, person or persons in whom the ownership of said library is vested; for whom the use is provided; and the number of volumes owned by said library. He shall make like report of the names of officers elected or appointed at any other time, immediately after their election or appointment; and, if there is no public library within the town, he shall annually, within said time, notify the assistant state librarian of the fact.

§ 41:21. Library Defined.

For the purposes of this chapter, every library regularly open to the public, or to some portion of the public, with or without limitations, shall be considered a public library, whether its ownership is vested in the town, in a corporation, in an organized association, or in individuals.

§ 41:22. Reports for State Library.

The chairmen of boards of selectmen, of school boards, village commissioners, and all other public officers of a town organization shall promptly supply the town clerk of their respective places of office with 2 copies of any report made by them and printed, and such city or town clerk shall, without delay, forward 2 copies of the same to the state library.

§ 41:23. Penalty for Failure to Make or Supply.

Any town clerk or other public officer, or the officer or owner of any public library, failing to comply with the foregoing provisions of this subdivision, shall be guilty of a violation.

§ 41:24. Copies of Records.

The town clerk shall furnish, to any person requesting it and tendering pay therefor, an attested copy of any public record in his custody; and for neglect or refusal to do so he shall be guilty of a violation.

§ 41:25. Fees.

I. Town clerks shall be entitled to a minimum fee of $2 for recording a bill of conditional sale, a personal property mortgage or for a copy of any public records in his or her custody except copies of vital statistics, for recording writs of attachment, discharging a mortgage on the margin of a record or for recording an assignment thereof, provided, however, that each town, at the annual town meeting, may determine the rate

and amount of compensation, in lieu of statutory fees, in combination with a portion of statutory fees or just statutory fees, to be allowed to the town clerk for his or her services.
II. Town clerks shall deposit all fees received with the town treasurer or in a municipal account controlled by the town treasurer at least monthly, or as directed by the selectmen, for the use of the town. In the event that any portion of the town clerk's compensation consists of statutory fees the clerk shall submit an invoice for the amount of those fees to the treasurer, who shall pay out that amount to the clerk, not withstanding RSA 32.

TOWN TREASURER

§ 41:26 Elected Town Treasurer.
Every town, except those towns that have voted to appoint a town treasurer under RSA 41:26-e, shall choose a treasurer by ballot at the annual meeting.
§ 41:26-b Three-Year Term; Elected Town Treasurer.
I. At any annual town meeting under an article in the warrant, the voters may vote to determine if they are in favor of having a 3-year term for the elected town treasurer. The governing body shall determine whether the vote will be by official ballot or by special ballot. If the town has adopted an official ballot and the governing body decides such vote will be by official ballot, the clerk shall cause the following question to be printed on said ballot: "Are you in favor of changing the term of the elected town treasurer from one year to 3 years, beginning with the term of the town treasurer to be elected at next year's regular town meeting?" Said question shall be printed in the form prescribed by RSA 656:13. If the town has not adopted an official ballot or the governing body decides such vote will be by special ballot, the clerk shall cause the same question to be printed upon special ballots which shall be used to determine the vote of the town. If a majority of those voting on the question vote in favor of a 3-year term at the next annual meeting after the vote of approval, the town shall elect a town treasurer for the 3-year term.
II. After a 3-year term for town treasurer has been established, at any subsequent annual town meeting, under an article in the warrant, the voters may vote to determine if they are in favor of continuing to have a 3-year term for the elected town treasurer. The governing body shall determine whether the vote will be by official ballot or by special ballot. If the town has adopted an official ballot and the governing body decides such vote will be by official ballot, the clerk shall cause the following question to be printed on said ballot: "Are you in favor of changing the term of the elected town treasurer from 3 years to one year, beginning at the end of the 3-year term of the elected town treasurer elected this year (last year or 2 years ago)?" Said question shall be printed in the form prescribed by RSA 656:13. If the town has not adopted an official ballot or the governing body decides such vote will be by special ballot, the clerk shall cause the same question to be printed upon special ballots which shall be used during the open, business session of the town meeting to determine the vote of the town. If a majority of those voting on the question do not vote in favor of continuing the 3-year term, then at the subsequent annual town meeting occurring at the completion of the most recently elected town treasurer's 3-year term, the voters shall elect a treasurer for a one-year term.
§ 41:29. Town Treasurer's Duty to Submit Reports.
III. The town treasurer shall keep in suitable books provided for the purpose a fair and correct account of all sums received into and paid from town treasury, and of all notes given by the town, with the particulars thereof. At the close of each fiscal year, the treasurer shall make a report to the town and to the department of revenue administration, giving a particular account of all his or her financial transactions during the year and account balances at year end. The treasurer shall furnish to the selectmen statements from the treasurer's books, and submit the books and vouchers to them and to the town auditors for examination, whenever so requested.

COLLECTORS OF TAXES

§ 41:33. Compensation of Collectors.
Each town, at the annual meeting, may determine the rate or amount of compensation to be allowed the collector of taxes for his services. Such compensation may be based upon statutory fees, a fixed compensation in lieu of statutory fees, a fixed compensation and statutory fees, or a fixed compensation and a portion of statutory fees. In the event that the collector of taxes is paid a compensation in lieu of statutory fees or a percentage of statutory fees, all remaining statutory fees shall be paid to the town treasurer at least monthly, or as directed by the selectmen, for the use of the town. Whenever the selectmen appoint the collector, such appointment shall be made prior to April 1 and they shall make a written contract with him in relation to his compensation.

§ 41:35. Duties of Collector.

I. Every collector of taxes shall keep in suitable books a fair and correct account in detail of the taxes due, collected, and abated, and of all property sold for nonpayment of taxes, which books shall be public records. A tax collector shall remit all money collected to the town treasurer, or to the town treasurer's designee as provided by RSA 41:29, VI, at least on a weekly basis, or daily whenever tax receipts total $1,500 or more. The collector shall make final payment to the town treasurer of all moneys collected within 10 days after the close of the town's fiscal year. Failure to remit collections on a timely basis as required by this paragraph shall be cause for immediate removal from office under RSA 41:40. He or she shall submit the tax books and lists to the treasurer and selectmen for inspection and computation when requested so to do and if they discover any errors therein they shall immediately notify the town auditors thereof; and the auditors shall promptly examine the collector's records and make a written report to the selectmen and the department of revenue administration of their findings, conclusions and recommendations. The collector shall be at a usual place of business, or any other place, at least one day each month for at least 2 hours continuously for the transaction of tax business, which time and place shall be printed upon the tax bills sent out by the collector. The collector shall make a written report to the town at the end of each fiscal year which shall contain the amount of the taxes committed to him or her to collect; the amount of taxes collected, together with interest thereon; the amount of discounts allowed; the amount of taxes abated; the total amount of uncollected taxes; and an account of all sales of real estate to collect taxes. Upon written request therefor the collector shall provide the selectmen with an itemized list of the uncollected taxes at the end of the fiscal year.

II. A tax collector may use automatic or electronic data processing equipment in performing his duty to keep fair and correct tax accounts. The commissioner of revenue administration shall adopt rules, pursuant to RSA 541-A, relative to the use of such equipment and the form for such accounts.

§ 41:36. Succession in Office.

Whenever the term of office of a collector of taxes shall end, from whatever cause, his powers and authority shall cease and terminate and devolve upon his successor whenever he is elected or appointed. The selectmen shall cause an audit of his accounts to be made promptly and they shall make and commit to his successor new warrants directing him to collect the taxes therein committed to him. All books, records and papers of the outgoing collector shall be delivered to the selectmen by every person having possession thereof, and the selectmen shall deliver those needed for his work to the successor collector, and those not needed by the successor collector to the town clerk for care and preservation. The successor collector, whether appointed or elected, shall comply with all the requirements for a collector of taxes, and shall have full power and authority to perform all the acts and do all the things that his predecessor could have done had he remained in office, or that by law are given and granted to collectors of taxes.

§ 41:38. Deputy; Temporary Incapacity of Tax Collector.

I. The tax collector shall appoint a deputy, with the approval of the selectmen, who shall be sworn, give bond, have the powers of tax collectors and may be removed at the pleasure of the tax collector. The deputy shall perform such duties as are assigned to him by the tax collector.

II. Provided, however, if the tax collector is temporarily incapacitated before completing the collection of the taxes committed to him, or if any necessity may arise for such action, the deputy tax collector shall serve during such incapacity. Said deputy shall possess the powers, perform the duties and be paid as the selectmen or town meeting shall decide.

§ 41:39. Supervision by Commissioner of Revenue Administration.

The commissioner of revenue administration shall have and exercise general supervision over all tax collectors in the performance of their duties to the end that the laws relating to the collection of taxes may be properly administered.

§ 41:40. Removal of Tax Collector.

The governing body may institute proceedings to remove the tax collector from office whenever, upon examination by the department of revenue administration, a certified public accountant, or a public accountant licensed by the state under RSA 309-A, the accounts are found to contain an irregularity or material error, or show evidence that the timely deposit of funds has not been made in accordance with RSA 41:35. For the purposes of this section, "irregularity" means an intentional misstatement of the financial statements or a theft of assets, and "material error" means a mistake or omission resulting from gross negligence which results in a material misstatement of the financial statements. The governing body may institute proceedings to remove the tax collector as follows:

I. The governing body shall notify the tax collector by certified mail with return receipt and the commissioner of the department of revenue administration of its intention to proceed under this section by providing a written explanation and justification for the removal, along with a copy of the audit findings.
II. (a) Within 20 days of receiving the notification provided in paragraph I, the tax collector shall respond to the alleged irregularities, material error, or failure to timely deposit funds. The response shall be submitted to the governing body and the commissioner of the department of revenue administration and shall include written comment on each audit finding.
(b) If the tax collector fails to respond at any step in the process under this section within the prescribed period of time, then the governing body shall be permitted to remove the tax collector from office as provided in paragraph V.
III. Within 20 days of receiving the tax collector's written response, the governing body shall provide written notification to the tax collector and commissioner of the department of revenue administration of its decision to proceed or not to proceed to remove the tax collector from office.
IV. Within 10 days of receiving the written notification in paragraph III, the tax collector may request a hearing before the governing body. If a hearing before the governing body is requested, it shall be:
(a) Conducted in accordance with RSA 91-A and RSA 43; and
(b) Held within 20 days of the date of the request.
V. After the tax collector's response and hearing, if any, and if the governing body determines that removal of the tax collector is justified, the governing body may remove the tax collector by written notice to the tax collector and the commissioner of revenue administration. Any vacancy created by such a removal shall be filled by appointment by the governing body as provided in RSA 669:67.
VI. The governing body's determination under paragraph V may be appealed de novo to the superior court in the county in which the municipality is located.

§ 41:41. Unsettled Lists.

In case of removal from town or office or the death of a collector, he, his executors or administrators, and all other persons into whose hands any of his unsettled tax lists may come, shall forthwith deliver the same to the selectmen.

§ 41:44. Completing Distress.

Any distress begun by a deceased or removed collector, or one who vacates his office by removal from town or otherwise, may be completed by his successor in the same manner as it could have been by him who began it.

§ 41:45. Duration of Powers.

Every collector of taxes shall collect all taxes set down upon the lists committed to him for that purpose except such as are abated, and shall possess all the powers of the office until they are collected, unless he is sooner removed as provided in this chapter.

TOWN CLERK - TOWN TAX COLLECTOR COMBINED

§ 41:45-a. Approval by Town.

I. At any annual town meeting under an article in the warrant placed there by petition, the voters may, whether or not the terms of office for town clerk and tax collector for said town are coterminous, vote, by ballot, to determine if they are in favor of having the office of town clerk combined with the office of tax collector, thereby creating a new office of town clerk-tax collector to be held by one individual. If the town has adopted an official ballot for election of its officers the town clerk shall insert the question relative to this matter on said official ballot, or if the town does not have an official ballot the town clerk shall prepare a special ballot for the same purpose. If a majority of those persons voting on the question vote in favor of creating the combined office of town clerk-tax collector, at the next annual meeting, occurring after the vote of approval, the town shall choose by ballot one individual as town clerk-tax collector, and such individual shall serve for a term of one year, or a term of 3 years as the petition may set forth. The term of any individual then in office as town clerk or tax collector shall cease and the newly elected town clerk-tax collector shall take office.

II. At any annual town meeting held at least 2 years after the office of town clerk-tax collector has been created, under an article in the warrant, the voters may vote, by ballot, to determine if they are in favor of continuing the combined office. If a majority of those voting on the question do not vote in favor of continuing such combined office, at the next annual meeting, in which an election for town clerk-tax collector is to be held the voters shall choose one individual as town clerk and another individual as town tax collector.

§ 41:45-b. Requirements and Duties.

Except as otherwise provided in this subdivision, all laws of this state pertaining to town clerks and town tax collectors shall apply in full to the office of town clerk-tax collector.

§ 41:45-c. Deputy; Temporary Incapacity of Town Clerk-Tax Collector.

I. The town clerk-tax collector shall appoint a deputy, with the approval of the selectmen, who shall be sworn, give bond, have the powers of town clerk-tax collectors and may be removed at the pleasure of the town clerk-tax collector. The deputy shall perform such duties as are assigned to him by the town clerk-tax collector.

II. Provided, however, if the town clerk-tax collector is temporarily incapacitated before completing the collection of the taxes committed to him, or if any necessity may arise for such action, the deputy town clerk-tax collector shall serve during such incapacity. Said deputy shall possess the powers, perform the duties and be paid as the selectmen or town meeting shall decide.

VACANCIES IN TOWN OFFICES

§ 41:55. Town Treasurer.

If any person holding the office of town treasurer shall, by reason of illness, accident, absence from the state or other cause, become temporarily incapacitated and unable to perform the duties of his office, the selectmen may, unless the town has voted to adopt the provisions of RSA 41:29-a, declare a temporary vacancy and appoint an acting town treasurer to perform the duties of the office for a limited period of time, and fix his compensation and the amount of his bond. Said appointee shall be subject to the requirements and liabilities of such office during his term.

§ 41:56. Powers of Selectmen during Vacancy.

If any town fails to choose agents, overseers of the public welfare, fire wards or any of them, or there is a vacancy in any of such offices, the selectmen shall discharge the duties and have the powers of such offices until the same are filled by election or appointment, as provided by law.

§ 41:57. Powers of Appointee.

A person elected or appointed to fill a vacancy in an office, or because there was no election at the annual meeting, shall qualify and succeed his immediate predecessor in the office, and possess the same powers, perform the same duties and be subject to the same liabilities as if he had been elected at an annual meeting.

§ 41:57-a. Term of Office.

Except as otherwise provided, the term of office of any appointed town officer shall begin upon his or her appointment and qualification for office and shall end upon the appointment and qualification of his or her successor.

PRESERVATION OF PUBLIC RECORDS

§ 41:58. Deposit with Clerk.

All books, records, papers, vouchers, and documents which shall be in the possession of any officer, committee, or board of officers of the town, and which are not needed elsewhere by them in the discharge of official duty, shall be deposited in the office of the town clerk, and shall be there kept and preserved by him as public records of the town. Provided that, if the office of the clerk is not equipped for the safe keeping of the said public records, the clerk may, with the approval of the selectmen, deposit such records in some other safe and suitable place.

§ 41:59. Care and Preservation.

The selectmen shall cause all books of public record belonging to the town to be well and strongly bound, and all papers and documents to be filed and arranged in an orderly manner convenient for reference and examination, and shall provide suitable fireproof safes or other means for their care and preservation, all at the expense of the town.

§ 41:60. Copying Records.
The selectmen may authorize and direct the town clerk to make, in suitable books, true copies of any of the public records of the town which have become so faded, worn out or otherwise defaced that in their judgment it is necessary they should be copied in order to insure the preservation of a proper record of the facts or instruments recorded. The town clerk shall attach thereto certificates of their correctness, and showing when, by whom and under what authority they were made, and shall also preserve the originals. Such copies shall have the same force and effect as the originals, and copies made therefrom may be used in evidence the same as if made from the originals, without showing the loss of the originals.

§ 41:61. Inspection.
No town officer having the custody of its public records or documents shall loan the same or permit them to be taken from the place where they are usually kept except when necessary for the discharge of official duty or upon the summons of a court of competent authority; and they shall be open at all proper times for public inspection and examination.

§ 41:62. Books and Pamphlets.
The selectmen shall provide, at the expense of the town, suitable cases for the preservation of the laws, reports and other books and pamphlets received by the town from the state or others; and the town clerk shall arrange and keep them therein in such manner that they will be accessible and convenient for use.

§ 41:63. Delivery by Clerk.
Whenever a town officer goes out of office he shall deliver to his successor all records, books, pamphlets, papers and other things in his possession pertaining to the office.

§ 41:64. Old Records Copied by State.
The secretary of state shall require town clerks or other town officials having the custody of town or parish records, plans, documents or public papers, prior to the year 1825, to deposit the same in his office in the state house at Concord, for the purpose of being copied and indexed. Such records shall be known as Ancient Records of Towns, Parishes and other Divisions of the State of New Hampshire. The expense of transportation thereof to and from the secretary's office, and the expense of copying and indexing the same, shall be borne by the state, and paid upon the warrant of the governor, from any moneys in the treasury not otherwise appropriated. After the same have been copied they shall be returned to the officials of the towns from which they were received.

§ 41:65. Unrecorded Documents.
Any person having an unrecorded document pertaining to the affairs of public importance of any town, parish or division of the state, prior to the year 1825, may submit the same to the secretary of state, with his affidavit of the source from which it was received, and, if it be found to come within such classification, the secretary of state may cause the same to be recorded and indexed with the Ancient Records of Towns, Parishes and other Divisions of the State of New Hampshire, pertaining to such subdivision of the state, and shall record said affidavit therewith, and file the original affidavit in his office.

§ 41:66. Copies Evidence.
Copies of such records, duly attested and certified by the secretary of state over the state's seal, shall be as competent evidence in any court within this state as the original record or document would be if produced by the legal custodian thereof.

§ 41:67. Certification.
Any report, form or assurance required to be submitted to the state by a town officer which requires the submitting officer to certify to the accuracy of information it contains shall use a statement for the certification in a form substantially similar to the following: "The information submitted on this form is a true and accurate statement to the best of my personal knowledge and belief based on the information available to me at the time entered hereon and no information is presently known by me to exist which leads me to believe or suspect otherwise."

§ 41:68. Unauthorized Destruction; Penalty.
All municipal records as defined in RSA 33-A:1, IV belong to the public in perpetuity and shall not be destroyed, maliciously damaged or retained by any person not entitled to keep them. Municipal records shall be destroyed only with the approval of the municipal records board established under RSA 33-A:4-a. Any natural person who violates this section shall be guilty of a misdemeanor and any other person shall be guilty of a felony.

CHAPTER 42.
OATHS OF TOWN OFFICERS

§ 42:1. Oath Required.
Every town officer shall make and subscribe the oath or declaration as prescribed by part 2, article 84 of the constitution of New Hampshire and any such person who violates said oath after taking the same shall be forthwith dismissed from the office involved.

§ 42:1-a. Manner of Dismissal; Breach of Confidentiality.
I. The manner of dismissing a town officer who violates the oath as set forth in RSA 42:1 shall be by petition to the superior court for the county in which the town is located.
II. Without limiting other causes for such a dismissal, it shall be considered a violation of a town officer's oath for the officer to divulge to the public any information which that officer learned by virtue of his official position, or in the course of his official duties, if:
(a) A public body properly voted to withhold that information from the public by a vote of 2/3, as required by RSA 91-A:3, III, and if divulgence of such information would constitute an invasion of privacy, or would adversely affect the reputation of some person other than a member of the public body, or would render proposed municipal action ineffective; or
(b) The officer knew or reasonably should have known that the information was exempt from disclosure pursuant to RSA 91-A:5, and that its divulgence would constitute an invasion of privacy, or would adversely affect the reputation of some person other than a member of the public body or agency, or would render proposed municipal action ineffective.
III. No town officer who is required by an order of a court to divulge information outlined in paragraph II in a legal proceeding under oath shall be guilty of a violation under this section.

§ 42:2. Before Whom.
The moderator, town clerk, one of the selectmen or a justice of the peace are authorized to administer the oath required by this chapter.

§ 42:3. Swearing in of Officers.
Any person elected to an office where no person was a candidate on the ballot for that office and no write-in candidate received 5 percent or more of the other votes cast for that office, may be sworn in after the results are declared from the election and the annual business meeting has ended or at any time thereafter provided the oath is taken by the deadline established by RSA 42:6. If no recount of the office is requested, any person elected to an office that was contested or for which a write-in candidate received 5 percent or more of the votes cast may be sworn in upon the expiration of the period for requesting a recount provided in RSA 669:30.

§ 42:4. Notice to Take.
The town clerk shall immediately, or in accordance with the time adopted by the governing body, if one has been adopted, direct a constable or police officer to notify the persons so chosen or notify such persons by registered mail, return receipt requested, to appear before the clerk within 6 days after receiving the notice, and take the oath by law prescribed. The officer shall, within 4 days, give personal notice to the persons therein named, or leave a notice in writing at the abode of each, and make return of the precept and of his doings therein to the town clerk within 6 days.

§ 42:5. Neglect to Notify.
Any constable or police officer neglecting his duty in any of the foregoing particulars shall be guilty of a violation. One-half of all fines collected hereunder shall inure to the use of the town and the remaining 1/2 shall inure to the use of the county.

§ 42:6. Penalty for Neglect to Appear.
Every person so chosen and notified, not by law exempt from serving, who shall neglect, for 6 days after personal notice, or notice left at the person's abode, or after the person's return in the case of absence when such notice was left, but in no case later than 30 days after the person's election, to appear before the town clerk and take the oath, shall be guilty of a violation, and any fines shall be appropriated as in RSA 42:5.

§ 42:7. Exception.
Any person so chosen and notified, who shall take the oath of office before one of the selectmen or a justice of the peace, and file a certificate thereof with the town clerk within said 6 days, shall be exempt from such penalty.

§ 42:8. Record.
The town clerk shall make a record of every oath of a town officer taken in open town meeting at the time of the election, and of every such oath taken before him at any other time and place, the import of which record may be that the officer took the oath of office prescribed by law; and he shall record and keep on file every certificate filed with him pursuant to RSA 42:7.

CHAPTER 47.
POWERS OF CITY COUNCILS

§ 47:1. In General.
All the powers vested by law in towns, or in the inhabitants thereof, shall be exercised by the city councils by concurrent vote, each board having a negative on the other.
§ 47:1-a. Contracts with Firefighting Units.
Notwithstanding any other provision of law to the contrary, no city council shall contract with any private firefighting unit unless said unit has been certified by the state fire marshal pursuant to RSA 153:4-a.
§ 47:1-b. Special Revenue Funds.
Cities may, pursuant to RSA 47:1-c, vote to restrict revenues from a specific source to expenditures for specific purposes. Such revenues and expenditures shall be accounted for in a special revenue fund separate from the general fund. Any surplus in such fund shall not be deemed part of the general fund accumulated surplus nor shall any surplus be expended for any purpose or transferred to any appropriation until such time as the legislative body shall have voted to appropriate a specific amount from said fund for a specific purpose related to the purpose or source of the revenue. This section shall not be construed to prohibit the establishment of capital reserve funds pursuant to RSA 34 or city created trust funds pursuant to RSA 31:19-a. The provisions of this section shall be limited to those municipal activities funded primarily through user fees including, but not limited to, municipal airports and solid waste facilities.
§ 47:1-c. Procedure for Adoption.
I. Any city may adopt the provisions of RSA 47:1-b to restrict revenues from a specific source to expenditures for specific purposes in the following manner:
(a) The legislative body may consider and act upon the question in accordance with their normal procedures for passage of resolutions, ordinances, and other legislation. The question shall not be placed on the official ballot.
(b) The city council shall hold a public hearing on the question at least 15 days but not more than 30 days before the question is to be voted on. Notice of the hearing shall be posted in at least 2 public places in the municipality and published in a newspaper of general circulation at least 7 days before the hearing.
(c) The wording of the question shall be: "Shall we adopt the provisions of RSA 47:1-b to restrict revenues from (here insert source) to expenditures for the purpose of (here insert purpose)? Such revenues and expenditures shall be accounted for in a special revenue fund to be known as the (_____) fund, separate from the general fund. Any surplus in said fund shall not be deemed part of the general fund accumulated surplus and shall be expended only after a vote by the legislative body to appropriate a specific amount from said fund for a specific purpose related to the purpose of the fund or source of the revenue."
II. If a majority of those voting on the question vote "Yes", RSA 47:1-b shall apply within the city on a date set by the city council.
III. If the question is not approved, the question may later be voted upon according to the provisions of RSA 47:1-c, I.
IV. (a) Any city which has adopted RSA 47:1-b may consider rescinding its action in the manner described in RSA 47:1-c, I(a) and (b). The wording of the question shall be the same as set out in RSA 47:1-c, I(c), except the word "adopt" shall be changed to "rescind."
(b) If a majority of those voting on the question vote "Yes", RSA 47:1-b shall not apply within the city following the date of the vote.
§ 47:2. Prescribing Offices; Disqualification.
The city councils shall have the power to provide for the appointment or election of all necessary officers for the good government of the city not otherwise provided for, and to prescribe their duties and fix their compensation; but no person who is a member of the city councils shall be elected by the city councils or appointed by the mayor and aldermen to any office pertaining to elections, or where the remuneration of the office exceeds $100 in any one year. In case of the election or appointment of any member of the city councils to any office where the remuneration of the office does not exceed $100 in any one year, the member shall not be present or vote when the member's election or appointment is made.
§ 47:3. Election of Officers.
The city councils shall, at the times fixed by ordinance for that purpose, meet in convention, and by joint ballot elect a city treasurer and all other subordinate officers who are not chosen in the ward meetings,

appointed by the mayor and aldermen or otherwise appointed by law; and all such officers shall hold their respective offices until others are elected or appointed and qualified in their stead.

§ 47:4. Vacancies.

At a like convention, held by request of either branch of the city councils, they shall fill all vacancies that shall exist in the boards of assessors, overseers of the public welfare or school board, until an election shall be had, and all vacancies in any office to which they have power to elect.

§ 47:10. City Report.

The city councils shall, once in every year at least, publish, for the use and information of the inhabitants, a particular account of the receipts and expenditures of the city and a schedule of its debts and property.

ALDERMEN

§ 47:13. Executive Powers.

The executive powers of the city and the administration of police, except where vested in the mayor, shall be exercised by the mayor and aldermen; and they shall have the powers, and do and perform all the duties, which the selectmen of towns have, and are authorized or required to do and perform in regard to their towns, unless it is otherwise provided by law.

§ 47:14. Appointive Officers.

They shall appoint a city marshal, and one or more assistant marshals if they think it necessary, a collector of taxes, constables, police officers and watchmen, and may remove them from office for sufficient cause; and may require the marshal and constables, before entering on their duties, to give bonds, with sufficient sureties to any reasonable amount, upon which like proceedings and remedies may be had as in case of bonds required to be given by constables of towns.

CHAPTER 48-B.
LEASING OF AIR RIGHTS

§ 48-B:1. Definitions.
Terms used in this chapter shall have the meanings set forth below, unless a different meaning is clearly apparent from the language or context, or is otherwise inconsistent with the manifest intention of this chapter:
I. "Municipality" shall mean any city or town in the state;
II. "Legislative body" shall mean the town meeting in towns and the mayor and aldermen in cities;
III. "Governing board" shall mean the selectmen in towns and the mayor and aldermen in cities.

§ 48-B:2. Air Rights.
The governing board of a municipality, when authorized to do so by its legislative body, may lease, at one time or from time to time for a term or terms not to exceed 99 years, upon such terms and conditions as the governing board thereof in its discretion deems advisable, air rights over public streets and ways, public parking facilities and other public buildings, land and waters, owned by such municipality, or in which the public has a right to travel or in which such municipality holds less than a fee interest, excluding any dedicated park land, but including rights for support, access, utilities, light and air, for such nonmunicipal purposes as, in the opinion of the governing board thereof, will not impair the construction, use, safety, maintenance or repair of such streets and ways, facilities, buildings, land and waters; provided, however, such municipality shall not execute any leases which would either impair the use and safety of any highway, be solely for outdoor advertising structures or which would violate any provision of those regulations promulgated by the administrator of the Federal Aviation Administration. Any lease granted hereunder may, with the consent of the legislative body of the municipality, be assigned, pledged or mortgaged and the lien of such pledge or mortgage may be foreclosed by appropriate action. The proceeds from any such lease shall be paid into the treasury of such municipality. Any lease granted hereunder may be granted over public streets and ways in which the municipality owns the easement, but not a fee interest, without thereby disturbing the reversionary rights, if any, of the holder of the fee in such public street or way. Nothing herein shall derogate from the right of the municipality holding a fee interest in such streets, ways, facilities, buildings, land or water from conveying air rights in fee or by lease. Any lease promulgated under the authority of this chapter for air rights over state and state aid highways shall have the approval of the commissioner of public works and highways.

§ 48-B:3. Applicability of Other Provisions of Law.
The construction or occupancy of any building or other thing erected or affixed under any lease hereunder shall be subject to the building, fire, health and zoning ordinances of the municipality to the extent applicable. Any building, or other thing, erected over or affixed to any public street or way under this chapter are valid and declared legal and the same shall henceforth be legal structures over and in said streets and ways.

§ 48-B:4. Taxability.
Any building, or other thing, erected or affixed under any such lease shall be taxed to the lessee thereof or his assigns in the same manner and to the same extent as if such lessee or his assigns were the owners of the land in fee; provided that no part of the value of the land shall be included in any such assessment. The municipality may exercise all remedies provided generally for the collection of taxes and any such lease-hold estate may be sold or taken by the municipality for the nonpayment of any taxes assessed as aforesaid in the manner provided by law for the sale or taking of real estate for nonpayment of local taxes. The municipality shall include in any lease of such air rights a provision whereby the lessee agrees, in the event that the foregoing tax provision is determined by a court of competent jurisdiction to be inapplicable, to pay annually to the municipality a sum of money in lieu of such taxes which would otherwise be assessed thereon in such year.

§ 48-B:5. Public Records.
Each lease hereunder shall require that the lessee file with the clerk of the municipality, and amend as changes may occur, a statement under oath containing the names and addresses of the officers and directors, in the case of a corporation, and in the case of partnership or other voluntary association, the name and address of all persons having a financial interest in said lease. A copy of all leases granted by any municipality shall be kept on file and such leases shall be open to public inspection.

CHAPTER 52.
VILLAGE DISTRICTS

§ 52:1. Establishment.

I. Upon the petition of 10 or more legal voters, inhabitants of any village situated in one or more towns, the selectmen of the town or towns shall fix, by suitable boundaries, a district including such parts of the town or towns as may seem convenient, for any of the following purposes:

(a) The extinguishment of fires;

(b) The lighting or sprinkling of streets;

(c) The planting and care for shade and ornamental trees;

(d) The supply of water for domestic and fire purposes, which may include the protection of sources of supply;

(e) The construction and maintenance of sidewalks and main drains or common sewers;

(f) The construction, operation and maintenance of sewage and waste treatment plants;

(g) The construction, maintenance and care of parks or commons;

(h) The maintenance of activities for recreational promotion;

(i) The construction or purchase and maintenance of a municipal lighting plant;

(j) The control of pollen, insects and pests;

(k) The impoundment of water;

(l) The appointing and employment of watchmen and police officers;

(m) The layout, acceptance, construction and maintenance of roads; and

(n) The maintenance of ambulance services.

II. The legal voters and inhabitants of any village shall cause a record of the petition, pursuant to paragraph I, and their proceedings thereon to be recorded in the records of the towns in which the district is situate.

§ 52:16. Taxation, Procedure.

I. Whenever the district votes to raise money by taxation or otherwise for any of its purposes, the clerk shall, within 20 days thereafter, deliver a certified copy of such vote to the selectmen of each town which contains any part of the district and to the commissioner of revenue administration. Whether or not the district is situated wholly within one town, the selectmen of each town shall assess the tax on that part of the district lying within their own town and commit it to the collector of taxes from their own town. The collectors shall then collect the tax as required by law. The selectmen may make such assessments in the manner provided under RSA 76:4.

II. In the case of districts with annual budgets of less than $200,000, the town treasurer shall distribute the amount of taxes collected and held in trust by the town under paragraph I to the district treasurer no later than December 31 of each calendar year, unless otherwise agreed to in writing by the town and district treasurers. In the case of districts with annual budgets of $200,000 or more, the town treasurer shall distribute the amount of taxes collected and held in trust by the town under paragraph I by distributing to the district treasurer all taxes collected in any given calendar month by the end of the next following month, unless otherwise agreed to in writing by the town and district treasurers. The town treasurer, furthermore, shall turn over to the district treasurer all interest earned on district tax revenues held in trust by the town and all interest collected by the town on the account of any delinquent district taxpayers' district taxes in the same manner as the tax revenues are distributed.

§ 52:17. Abatement of Assessments.

The power to abate and correct the assessment of such taxes shall belong to the board authorized to assess them; and aggrieved parties shall have the same remedies for relief as in case of town taxes.

CHAPTER 53-F.
ENERGY EFFICIENCY AND CLEAN ENERGY DISTRICTS.

§ 53-F:1. Definitions. In this chapter:

I. "Clean energy improvement" means the installation of any system on the property for producing electricity for, or meeting heating, cooling, or water heating needs of the property, using either renewable energy sources, combined heat and power systems, or district energy systems using wood biomass (but not construction and demolition waste), waste heat, or natural gas. Such improvements include but are not limited to solar photovoltaic, solar thermal, wood biomass, wind, and geothermal systems, provided that, to be covered by an agreement with a property owner and financed under this chapter, such improvements shall be qualifying improvements under RSA 53-F:6.

II. "District" means an energy efficiency and clean energy district established under this chapter.

III. "Energy conservation and efficiency improvements" means measures to reduce consumption, through conservation or more efficient use, of electricity, fuel oil, natural gas, propane, or other forms of energy on or off the property, including but not limited to air sealing, installation of insulation, installation of heating, cooling, or ventilation systems meeting or exceeding ENERGY STAR standards, building modifications to increase the use of daylighting, replacement of windows with units meeting or exceeding ENERGY STAR standards, installation of energy controls or energy recovery systems, and installation of efficient lighting equipment, provided that, to be covered by an agreement with a property owner and financed under this chapter, all such improvements must be permanently affixed to a building or facility that is part of the property and shall be qualifying improvements under RSA 53-F:6.

IV. "Municipality" means any city, town, or village district, or the designated representative of the city, town, or village district.

V. "Property owner" means the owner of record of real property within the boundaries of the district, whether zoned or used for residential, commercial, industrial or other uses, excluding residential property containing less than 5 dwelling units.

VI. "Special assessment" means a special assessment within the meaning and subject to the provisions of RSA 80:19, except as provided in RSA 53-F:8.

§ 53-F:2. Adoption by Municipality.

A city, town, or village district may adopt the provisions of this chapter in the following manner:

I. 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 an annual meeting only by the governing body, and not pursuant to RSA 39:3.

II. 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. In the alternative, the legislative body of any such municipality may vote to place the question on the official ballot for any regular municipal election.

III. In a village district, the question may be considered and acted upon by any means authorized by RSA 52.

IV. The language of the question shall designate an energy efficiency and clean energy district, which may cover all or a portion of the area within the municipality, or may designate all or a portion of the area within the municipality as part of an energy efficiency and clean energy district that encompasses all or portions of multiple municipalities.

V. A municipality may vote to rescind its action in the same manner as it may vote to adopt, provided that all agreements entered into with property owners and related legal obligations created prior to its vote to rescind shall remain in effect.

§ 53-F:3. Authority.

To achieve the public benefits of protecting the economic and social well-being by reducing energy costs in the community and risks to the community associated with future escalation in energy prices, and addressing the threat of global climate change, any municipality which has adopted the provisions of this chapter and established an energy efficiency and clean energy district may, upon a finding by the governing body of the municipality, after notice and hearing, that the energy conservation and efficiency and clean energy improvements the municipality will finance pursuant to this chapter will serve the public purposes as set forth in this chapter and not primarily be for the benefit of private persons or uses even though such private benefits and uses may incidentally result, do the following:

I. Incur debt for the purpose of providing financing to property owners within the district, including but not limited to the issuance of municipal revenue bonds, Qualified Energy Conservation Bonds or Clean Renewable Energy Bonds, or funds from private individuals or institutions. Any such debt may be secured by a pledge of revenues, moneys, rights, and proceeds under this chapter, and except as may be otherwise provided in this chapter, shall be subject to the provisions of RSA 33 and RSA 33-B.
II. Establish a revolving fund pursuant to RSA 31:95-h federal Energy Efficiency and Conservation Block Grant funds, or grant funds from any federal, state, private or other source.
III. Provide financing for qualifying improvements to eligible property owners within the district.
IV. Collect from property owners payments on assessments used to finance qualifying improvements.
V. Establish reserve accounts, as provided in RSA 53-7.
VI. Participate in state or federal programs providing support for municipal energy efficiency and clean energy finance programs such as those authorized by this chapter, including guarantee, loss reserve, revolving fund, or other state or federal support programs.
VII. Enter into agreements with property owners in which the property owners consent to make energy conservation and efficiency improvements or clean energy improvements to their property and to have the municipality include a special assessment to pay for such improvements on their property tax bills, their bills for water or sewer service or other municipal service, or separate bills, provided that such agreements shall not affect the tax liability or municipal services charges of other participating or nonparticipating property owners in the district.
VIII. Collect charges from participating property owners to cover the cost of administration for the district.
IX. Otherwise administer a program for promoting and financing energy efficiency and clean energy improvements within a district in accordance with this chapter, enter into an agreement with a pubic or private entity to administer such a program on its behalf in accordance with this chapter, and enter into an agreement with one or more other municipalities to share services and otherwise cooperate in the administration of a district or districts in accordance with this chapter.

§ 53-F:4. Agreements with Property Owners.

I.(a) A municipality may make an assessment under this chapter only pursuant to an agreement entered into with the free and willing consent of the owner of the property to which the assessment applies. In the case of any property with multiple owners, an agreement under this chapter shall be signed by all owners.
(b) An agreement with a property owner shall provide that the owner shall contract for qualifying improvements with one or more qualified contractors, purchase materials to be used in making qualified improvements, or both, and that, upon submission of documentation required by the municipality, the municipality shall disburse funds to those contractors and vendors in payment for the qualifying improvements or materials used in making qualified improvements. An agreement with a property owner shall require that the property owner report post-installation energy use data for program evaluation purposes over a period determined by the municipality.
(c) The agreement shall be in writing and shall include a payment schedule showing the term over which payments will be due on the assessment, the frequency with which payments will be billed and amount of each payment, and the annual amount due on the assessment. Upon full payment of the amount of the assessment, including all outstanding interest and charges and any penalties that may become due, the municipality shall provide the participating property owner with a written statement certifying that the assessment has been paid in full.
II. The municipality shall disclose to participating property owners the risks associated with participating in the program, including risks related to their failure to make payments and the risk of enforcement of property tax or special assessment liens under RSA 53-F:8.
III. At least 30 days prior to entering into an agreement with a municipality under this chapter, the property owner shall provide to the holders of any existing mortgages on the property notice of his or her intent to enter into the agreement.
IV. The municipality shall file a notice of the assessment under this chapter for recording in the county registry of deeds. The notice shall consist of the following statement or its substantial equivalent: “This property is subject to a special assessment related to the installation of qualifying cost-effective energy conservation and efficiency improvements or clean energy improvements under RSA 53-F.
V. Any personal or business financial information provided to a municipality or an entity administering a program under this chapter on behalf of a municipality by a participating property owner or potential

participating property owner shall be confidential and shall not be disclosed to any person except as required to administer the program and only on a need-to-know basis.

§ 53-F:5. Eligibility of Property Owners.

I. A municipality may enter into an agreement under this chapter only with the legal owner of real property.

II. Prior to entering into an agreement with a property owner, the municipality shall determine that all property taxes and any other assessments levied with property taxes are current and have been current for 3 years of the property owner's period of ownership, whichever is less; that there are no involuntary liens such as mechanic's liens on the property; and that no notices of default or other evidence of property-based debt delinquency have been recorded during the past 3 years or the property owner's period of ownership, whichever is less; The municipality shall adopt additional criteria, appropriate to property-assessed clean energy finance programs, for determining the creditworthiness of property owners. The municipality shall determine whether any mortgages or liens of record exist in the registry of deeds on the property and whether they are current in the obligations. If any such mortgage or lien exists, the municipality shall notify each such mortgagee or lienholder in writing that it is considering making a loan secured by a municipal lien pursuant to the provisions of this chapter and request the consent of each such mortgagee or lienholder to the making of such loan. Each mortgagee or lienholder shall have the right to determine in its sole discretion whether or not it will consent to such loan. If all of the mortgagees or lienholders of record elect to consent, the consents shall be in writing and recorded with the municipal lien in the registry of deeds. The legal effect of having all consents shall be that the municipal lien shall not be extinguished in the event of a foreclosure or sheriff's sale by the mortgagee or lienholder as provided in RSA 53-F:8. If all of the mortgagees or lienholders of record do not consent, but the municipality determines that it will proceed in making such loan, then in the event of a foreclosure or sheriff's sale by a mortgagee or lienholder, the municipal lien shall be extinguished. Special assessment liens held by municipalities plus existing mortgages shall not exceed $1,000,000 or 35 percent of the assessed value of the building and property, whichever is greater.

§ 53-F:7. Financing Terms.

I. Improvements shall be financed pursuant to an agreement under this chapter only on terms such that the total energy cost savings realized by the property owner and the property owner's successors during the useful lives of the improvements are expected to exceed the total cost to the property owner's successors of the improvements.

II. A municipality that provides financing to participating property owners shall establish a loss reserve account and maintain funds in such account at a level that meets generally accepted standards for property-assessed clean energy finance programs. Funds in a loss reserve account shall not be provided from general municipal revenues.

III. A property owner who escrows property taxes with the holder of a mortgage on a property subject to an agreement under this chapter may be required by the holder to escrow amounts due on the assessment under this chapter and the mortgage holder shall remit such amounts to the municipality in the manner that property taxes are escrowed and remitted.

IV. The maximum term of finance provided pursuant to an agreement under this chapter shall be 30 years. .

§ 53-F:8. Priority; Collection and Enforcement.

Collection of assessments under this chapter shall be made by the tax collector or other official responsible for property tax or municipal service charge collection. A municipality shall commit bills for amounts due on the assessment, including interest and any charges, to the tax collector with a warrant signed by the appropriate municipal officials requiring the tax collector to collect them. Each year bills for amounts due on the assessments shall coincide with bills for property taxes or municipal service charges. Each assessment on the property of a participating property owner shall create a lien on the property pursuant to RSA 80:19, except that the lien shall be junior to existing liens of record at the time the bill for the assessment is mailed to the participating property owner. Enforcement powers for nonpayment shall be those provided under RSA 80 relative to property tax collection, including RSA 80:19; provided, however, a tax sale of the property shall not extinguish prior liens of record. At the time of enforcement only the past due balances of the assessment under this chapter, including all interest charges, and penalties shall be due for payment. Notwithstanding any other provision of law, in the event of a transfer of property ownership through foreclosure or a sheriff's sale by a senior mortgagee or lienholder which has consented to the making of a loan by a municipality under the provisions of this chapter, the lien of the municipality shall not be extinguished, and the net proceeds of the sale, if any, after payment of all prior obligations to mortgagees

and lienholders, costs and expenses of foreclosure or sheriff's sale, shall be first applied to the payment of any past due balances of the municipal loan and then any excess shall be applied against the remaining balance of the loan. If a senior mortgagee or lienholder has not given its consent to the loan, a foreclosure or sheriff's sale by the mortgagee or lienholder shall extinguish all junior mortgages and liens. Payment of a past due balance from the loss reserve established under this chapter shall not relive a participating property owner from the obligation to pay that amount.

CHAPTER 71-B.
BOARD OF TAX AND LAND APPEALS

§ 71-B:1. Board Established.
There is hereby established a board of tax and land appeals, hereinafter referred to as the board, which shall be composed of 3 members who shall be learned and experienced in questions of taxation or of real estate valuation and appraisal or of both. The members of the board shall be full-time employees and shall not engage in any other employment during their terms that is in conflict with their duties as members of the board.

§ 71-B:2. Appointment; Term; Chairman.
The members of the board shall be appointed by the supreme court and commissioned by the governor for a term of 3 years and until their successors are appointed and qualified; provided, however, that any vacancy on the board shall be filled for the unexpired term. The supreme court shall designate one member as chairman to serve in that capacity for the duration of his term.

§ 71-B:3. Removal.
Any member may be removed by the same authority for inefficiency, neglect of duty or malfeasance in office; but, before removal, he shall be furnished with a copy of the charges against him, and have an opportunity to be heard in defense.

§ 71-B:4. Compensation.
Each member of the board shall receive the annual salary prescribed by RSA 94:1 and reasonable expenses, including transportation, subject to the approval of the governor and council.

§71-B:5. Authority; Duties.
It shall be the duty of the board and it shall have power and authority:

I. To hear and determine all matters involving questions of taxation properly brought before it. Such matters may be brought before the board at the pleasure of the taxpayer or as otherwise provided by law. In determining matters before it, the board may institute its own investigation, or hold hearings, or take such other action as it shall deem necessary.

II. (a) To hear and determine appeals by municipalities relating to the equalized valuation of property determined by the commissioner of revenue administration pursuant to RSA 21-J:3, XIII. Any municipality aggrieved by its own equalized valuation as determined by the commissioner of revenue administration must appeal to the board in writing within 30 days of notice of its final equalized valuation by the commissioner. The board shall hear and make a final ruling on such appeal within 60 days of its receipt by the board. The board's decision on such appeal shall be final pending a decision by the supreme court. Such appeal shall be filed with the clerk of the supreme court within 20 days after the date the decision is mailed by the board to the municipality. The supreme court shall give any appeal under this section priority in the court calendar.

(b) Decisions by the supreme court on appeals made under subparagraph (a) that are issued prior to September 1 shall be used by the commissioner of revenue administration in determining the taxes to be raised by each municipality for that tax year.

(c) Decisions by the supreme court on appeals made under subparagraph (a) that are issued after September 1 shall be used by the commissioner of revenue administration in determining the taxes to be raised in the tax year commencing April 1 of the succeeding year. Any adjustments that need to be made to a municipality's tax rate based on a decision by the supreme court under this subparagraph shall be made by the commissioner of revenue administration in the tax year commencing April 1 of the succeeding year.

III. To hear and determine all matters relating to the condemnation of property for public purposes and the assessment of damages therefor as provided in RSA 498-A.

§ 71-B:7-a. Representation by Non attorneys.
Non attorneys may commonly represent taxpayers in RSA 76:16, RSA 76:16-a, and RSA 83-F appeals before municipalities and the board. Nothing in this section shall prevent the board from denying representation by any individual it deems to be improper, inappropriate, or unable to adequately represent the interests of the taxpayer.

§ 71-B:9. Administration of Oaths, Subpoenas, etc.; Fees.
The board shall have authority to administer oaths and to compel the attendance of witnesses to proceedings before it. The board shall have the power to subpoena and subpoena duces tecum. Witnesses compelled to

appear shall be paid the same fee and mileage that are paid to witnesses in the superior court of the state. A subpoena or subpoena duces tecum of the board may be served by any person designated in the subpoena or subpoena duces tecum to serve it. Any testimony given by a person duly sworn shall be subject to the pains and penalties of perjury. All applications or petitions to the board for which no filing fee has been otherwise specified by statute shall be accompanied by a $65 filing fee. Costs and attorney's fees may be taxed as in the superior court.

§ 71-B:10. Notice.

The board shall serve notice in writing of the time, place, and cause of any hearing upon all parties at least 20 days prior to the date of the hearing.

§ 71-B:11. Jurisdiction.

In addition to where specifically provided by law, wherever the superior courts have jurisdiction to determine questions relating to taxation de novo, the taxpayer may elect to bring such questions before the board which shall determine the issue de novo. An election by a taxpayer to bring an action before the board shall be deemed a waiver of any right to bring an action in the superior court.

§ 71-B:12. Appeal.

Decisions of the board may be appealed by either party only in accordance with the provisions of RSA 541 as from time to time amended; provided, however, that there shall be only one appeal allowed per person on each parcel of land until such time as a reassessment has been made.

§ 71-B:16. Order for Reassessment.

The board may order a reassessment of taxes previously assessed or a new assessment to be used in the current year or in a subsequent tax year of any taxable property in the state:

I. When a specific written complaint is filed with it, by a property owner, within 90 days of the date on which the last tax bill on the original warrant is sent by the collector of taxes of the taxing district, that a particular parcel of real estate or item of personal property not owned by him has been fraudulently, improperly, unequally or illegally assessed. The board shall consider only one complaint from a property owner for each parcel of land until such time as a reassessment has been made. The complainant shall pay a fee of $65 for each specific particular parcel or specific item of personal property complained of. The board shall send notice by certified mail to the taxpayer against whose property the complaint is made; or

II. When it comes to the attention of the board from any source, except as provided in paragraph I, that a particular parcel of real estate or item of personal property has not been assessed, or that it has been fraudulently, improperly, unequally, or illegally assessed; or

III. When in the judgment of the board, determined in accordance with RSA 71-B:16-a, any or all of the property in a taxing district should be reassessed or newly assessed; or

IV. When a complaint is filed with the board alleging that all of the taxable real estate or taxable property in a taxing district should be reassessed or newly assessed for any reason, provided that such complaint must be signed by at least 50 property taxpayers or 1/3 of the property taxpayers in the taxing district, whichever is less; or

V. When the commissioner of revenue administration files a petition with it pursuant to RSA 21-J:3,XXV.

§ 71-B:16-a. Criteria for Ordering Reassessment.

Prior to making any determination to order a reassessment or a new assessment under RSA 71-B:16, III, the board shall give notice to the selectmen or assessors of the taxing district and, if requested, hold a hearing on the matter at which the selectmen or assessors shall have the opportunity to be heard. The board shall not order any such reassessment or new assessment unless it determines a need therefor utilizing the following criteria:

I. The need for periodic reassessment to maintain current equity.

II. The time elapsed since the last complete reassessment in the taxing district.

III. The ratio of sales prices to assessed valuation in the taxing district and the dispersion thereof.

IV. The quality of the taxing district's program for maintenance of assessment equity.

V. The taxing district's plans for reassessment.

§ 71-B:17. Procedure For.

When ordered to make an assessment or reassessment the selectmen or assessors shall make it within such time as the board orders. If a town meeting or a city council prior to the expiration of the time prescribed in the order votes to have a complete appraisal or reappraisal made of all of the taxable property in the town or city, under terms and conditions satisfactory to the board, then the order of the board is suspended until such time as the appraisal or reappraisal is completed. If the appraisal or reappraisal is satisfactory to the

board the order shall be removed. If the assessment or reassessment is not made in conformity with the order, except as above provided, or if it is not satisfactory to the board, the board may certify the order to the commissioner of revenue administration who shall cause the reappraisal to be made by his department or by professional appraisers employed for the purpose. The commissioner of revenue administration is authorized to incur the expense of the appraisal and to certify the cost thereof to the governor who shall draw his warrant on the state treasury out of any money not otherwise appropriated authorizing payment of the sum so certified.

§ 71-B:18. Expense of.

The expense of such assessment or reassessment, if made by the commissioner of revenue administration or by professional appraisers employed by him, shall be promptly paid to the state by the town or city in which the property assessed is situated upon notification by the commissioner of the amount due.

§ 71-B:19. Effect.

Any such assessment or reassessment if satisfactory to the board shall when completed be returned to the clerk of the city or town, and shall be treated as an original assessment and the selectmen or assessors shall assess the taxes on the property accordingly. If it is advisable or necessary for the commissioner of revenue administration to make such assessment or reassessment it shall when completed be returned to the clerk of such city or town and shall be treated as an original assessment and the selectmen or assessors shall assess the taxes on the property accordingly. The tax collector shall have the same power to enforce payment of the tax, interest and penalties as though such assessment or reassessment were imposed on April 1. The lien provided in RSA 80:19 shall take effect on that portion of the property supplementally assessed for a period of 18 months following the actual time of the supplemental assessment.

§ 71-B:20. Legal Counsel.

Whenever an assessment or reassessment made upon order of the board results in a petition being brought in the superior court or before the board by a taxpayer against a city or town for abatement of the tax so assessed the attorney general in his discretion, upon request of the commissioner, may represent the town or city involved at no cost or expense to the town or city. All costs and expenses of said proceeding, for which the town or city would otherwise be liable, excepting the salaries of the attorney general or his staff member engaged therein, shall be a proper charge against the appropriation for the department of revenue administration. Nothing herein shall be construed as authorizing the attorney general to appear for a town or city in any actions which may be brought against said town or city in tax abatement proceedings other than as specifically authorized hereunder.

§ 71-B:21. Neglect to Comply with Board's Orders.

Neglect or failure on the part of any selectman or assessor to comply with such orders shall be deemed willful neglect of duty, and he shall be subject to the penalties provided by law in such cases.

§ 71-B:22. Appeal From.

Any person aggrieved because of such reassessment, whether made by the selectmen or by or upon order of the board, shall have the same rights to apply for an abatement as are conferred by RSA 76:16-a and RSA 76:17.

CHAPTER 72.
PERSONS AND PROPERTY LIABLE TO TAXATION

RESIDENT TAXES

§ 72:1. Persons Liable.

On April 1 a tax of $10, to be known as the "resident tax," shall be assessed on every inhabitant of the state from 18 to 65 years of age whether a citizen of the United States or an alien, except assisted persons, insane persons, the surviving spouse of any veteran who served in the armed forces of the United States in any wars, conflicts or armed conflicts in which it has been engaged, the surviving spouse of any citizen who served in the armed forces of any country allied with the United States in any of the wars, conflicts or armed conflicts as defined in RSA 72:28 and RSA 72:32, and others exempt by special provisions of law. The exception provided for a surviving spouse under this section shall be in the form of a tax credit to be deducted from the surviving spouse's tax bill. Any person, unless otherwise exempted by this section, who becomes an inhabitant of the state after April 1 and prior to December 1 of any year shall be assessed the resident tax.

§ 72:1-b. Notice of Exemption.

Notice of the exemptions from the resident tax listed in RSA 72:1 shall be printed on every resident tax bill and posted in every tax collector's office.

§ 72:1-c. Optional Collection of Resident Tax.

I. Notwithstanding any other provision of law, any town or city by majority vote of the legislative body may elect not to assess, levy and collect a resident tax. All municipalities which elect not to assess, levy or collect said resident tax shall be exempt from all provisions of law relating to it. The provisions of RSA, 261:71, and 261:72 shall not apply to residents of municipalities not so assessing, levying or collecting the resident tax.

II. The legislative body of any town or city may adopt the provisions of paragraph I by approving the following question: "Shall we adopt the provisions of RSA 72:1-c which authorize any town or city to elect not to assess, levy and collect a resident tax?" If a majority of those voting on the question vote "Yes", RSA 72:1-c shall apply within the town or city on April 1 following the approval of the question. Any town or city may rescind the provisions of RSA 72:1-c in the same manner, except the word "adopt" shall be changed to "rescind" in the question.

§ 72:1-d. Definitions.

In this chapter:

I. "Date of the final tax bill" means:

(a) In towns that bill annually, the date the town mails the tax bills to the taxpayers;

(b) In towns that bill semiannually, pursuant to RSA 76:15-a, the date the town mails the second tax bill to the taxpayers;

(c) In towns operating with an optional fiscal year, pursuant to RSA 31:94-a or a special legislative act, the date the town mails the first tax bill to the taxpayers, provided that first tax bill establishes the total tax liability for the tax year and the bill includes notice that abatements must be sought from the first bill; and

(d) Notwithstanding subparagraph (c), in municipalities that bill quarterly, pursuant to RSA 76:15-aa, the date the municipality mails the final tax bill to the taxpayers.

II. "Date of notice of tax" means the date the board of tax and land appeals determines to be the last mailing date of the final tax bill for which relief is sought.

§ 72:3-a. Members of the Armed Forces.

Any person serving as a full time member of the United States armed services, including the women's auxiliary service, shall be exempt from the payment of the residence tax.

§ 72:5. Liability of Husband.

A husband shall be liable for the payment of his wife's resident tax if, when it was assessed, they were living together as man and wife.

§ 72:5-a. Distribution of Resident Taxes.

All resident taxes shall be retained for the use of town or city in which they are collected.

§ 72:5-b. Compensation of Collector.
In those towns where the collector is paid upon a commission or part-time basis, the collector of taxes shall receive for his services in collecting resident taxes, and in lieu of any other compensation for said service, $.50 for each resident tax collected by him and paid over to the town treasurer.
§ 72:5-c. Application.
On and after July 10, 1971 all references to "poll taxes" or "poll tax" in the laws of the state shall be construed to mean "resident tax" as enacted in RSA 72:1.

PROPERTY TAXES

§ 72:6. Real Estate.
All real estate, whether improved or unimproved, shall be taxed except as otherwise provided.
§ 72:7. Buildings, etc.
Buildings, mills, wharves, ferries, toll bridges, locks and canals and aqueducts owned by private parties, any portion of the water of which is sold or rented for pay, are taxable as real estate.
The word "machinery" in this section and its predecessors having been restricted in application to "factory machinery," the deletion of the word "machinery" from this section in 1970 had no effect on taxability of
§ 72:7-a. Manufactured Housing.
I. Manufactured housing, as defined in RSA 205-A:1, I, suitable for use for domestic, commercial or industrial purposes is taxable as real estate in the town in which it is located on April 1 in any year if it was brought into the state on or before April 1 and remains here after June 15 in any year; except that manufactured housing as determined by the commissioner of revenue administration, registered in this state for touring or pleasure and not remaining in any one town, city or unincorporated place for more than 45 days, except for storage only, shall be exempt from taxation. This paragraph shall not apply to manufactured housing held for sale or storage by an agent or dealer.
I-a. Manufactured housing, as defined in RSA 205-A, 1, I, suitable for use for domestic, commercial or industrial purposes is taxable as real estate in the town, city or unincorporated place to which it is brought and located after April 1 and before the following January 1, provided that said manufactured housing remains in said town, city or unincorporated place for more than 10 weeks, except for storage only, and further provided a tax has not been assessed on it elsewhere in the state for that year. The tax shall be for the pro rata part of the tax year remaining when said manufactured housing became located in the town, city or unincorporated place. The selectmen or assessors may so require and it shall be an obligation of the owner to file with the selectmen or assessors a true and correct inventory of the property subject to taxation under this paragraph within 15 days of the location of the manufactured housing in such form as the commissioner of revenue administration may prescribe.
II. There shall be a lien for uncollected taxes upon any manufactured housing suitable for use for domestic, commercial or industrial purposes that has been taxed pursuant to paragraphs I and I-a. Said lien shall take precedence over all other liens and encumbrances upon said manufactured housing and shall continue in force until 1-1/2 years from the assessment of the tax. Such taxes shall be subject to the collection procedures set forth in RSA 80 for real estate taxes.
§ 72:7-b. Manufactured Housing.
Whenever a person moves manufactured housing into a city or town for the purpose of establishing a residence in said city or town, or whenever a person purchases existing established manufactured housing with the intent of residing in the same at the existing location, he shall within 15 days of the placement of the manufactured housing or within 15 days of the purchase of same register with the assessors of the city or the selectmen of the town where he intends to reside. Whoever fails to comply with the provisions of this section shall be guilty of a violation.
§ 72:7-c. Exemption; Radio Towers, Antennas and Related Structures.
Radio antennas, towers and related or supporting structures used exclusively in the operation of an amateur communications station under Federal Communications Commission amateur radio service rules and regulations, shall be considered personal property and are not taxable as real estate.
§ 72:7-d. Exemption; Recreational Vehicles.
I.(a) For purposes of this chapter, recreational vehicles, as defined in RSA 216-I:1, VIII, having a valid motor vehicle registration and current number plate, having a maximum width of 8 feet and 6 inches while being transported, and located at a “recreational campground or camping park”, as those terms are defined in RSA 216:I:1 VII, shall not be taxable as real estate.

(b) Annually, before April 1, each campground owner, as defined in RSA 216-I:1, III, shall provide the local assessing officials with the name and address for each owner of a recreational vehicle at the campground, and shall identify which of such recreational vehicles at the campground currently meet the criteria described in subparagraph (a).

II. Notwithstanding RSA 75:3, Campground owners shall not be responsible for payment of any taxes imposed on a recreational vehicle located at the campground unless the campground owner is the owner of the recreational vehicle.

§ 72:8. Electric Plants and Pipe Lines.

All structures, machinery, dynamos, apparatus, poles, wires, fixtures of all kinds and descriptions, and pipe lines employed in the generation, production, supply, distribution, transmission, or transportation of electric power or natural gas, crude petroleum and refined petroleum products or combinations thereof, shall be taxed as real estate in the town in which said property or any part of it is situated; provided that no electric power fixtures which would otherwise be taxed under this section shall be taxed under this section if they are employed solely as an emergency source of electric power.

§ 72:8-a. Telecommunications Poles and Conduits.

All structures, poles, towers, and conduits employed in the transmission of telecommunication, cable, or commercial mobile radio services shall be taxed as real estate in the town in which such property or any part of it is situated. Except as provided in RSA 72:8-c, the valuation of such **property** shall be based on its value as real estate. Other devices and equipment, including wires, fiber optics, and switching equipment employed in the transmission of telecommunication, cable, or commercial radio services shall not be taxable as real estate.

§ 72:8-b Exemption.

Notwithstanding any other provision of this chapter, any conduit that is not a part of a building and any whole or partial interest in wooden poles, employed in the transmission of communication services that are subject to the tax imposed under RSA 82-A, and owned by a retailer as that term is defined in RSA 82-A:2, X, shall be exempt from being taxed as real estate under RSA 72:8-a.

§ 72:8-c Valuation of Telecommunications Poles and Conduits; Rulemaking

I. The value of wooden poles or conduits employed in the transmission of telecommunications owned in whole or in part by telephone utilities, as defined in RSA 362:7, or providers of Voice over Internet Protocol ("VoIP") service of IP-enabled service, each as defined in RSA 362:7, or commercial mobile radio services for purposes of tax assessment against said entity, shall be determined by the following formula: the Replacement Cost New (RCN) of the telecommunications pole or conduit, less depreciation calculated on a straight-line basis for a period of 40 years with a residual value of 20 percent.

II. On or before July 1 of the tax year, the department of revenue administration shall provide to every municipality a schedule of telecommunications pole and conduit RCN, using national published telecommunications standard cost data guides calculated annually using a 5-year rolling average.

III. The commissioner of the department of revenue administration shall adopt rules pursuant to RSA 541-A relative to how telecommunications pole and conduit RCN shall be established, including a process for receiving public input prior to such establishment.

§72:8-d Valuation of Electric, Gas, and Water Utility Company Distribution Assets.

I. In this section:

(a) "FERC" means the Federal Energy Regulatory Commission.

(b) "Utility company assets" means the following property not exempt under RSA 72:23:

(1) For an electric company providing electricity service to retail customers: the distribution poles, wires, conductors, attachments, meters, transformers, and substations accounted for by the utility in accordance with FERC Form 1, buildings, contributions in aid of construction (CIAC), construction works in progress (CWIP), and land rights, including use of the public rights of way, easements on private land owned by third parties, and land owned in fee by the electric company, so long as such easements and fee land are associated solely with distribution power lines classified as distribution according to FERC standards.

(2) For a gas company providing gas service to retail customers: distribution pipes, fittings, meters, pressure reducing stations, buildings, contributions in aid of construction (CIAC), construction works in progress (CWIP), and land rights including use of the public rights of way, easements on private land owned by third parties, and land owned in fee by the gas company.

(3) For a water company providing water service to retail customers: pipes, fittings, meters, wells, pressure/pump stations, buildings, contributions in aid of construction (CIAC), construction works in

progress (CWIP), and land rights including use of the public rights of way, easements on private land owned by third parties, and land owned in fee by the water company. No electric power fixtures employed solely as an emergency source of electric power in a public water distribution system shall be taxable.
(c) "Utility company assets" shall not include:
(1) Electric company transmission poles, wires, conductors, attachments, meters, transformers, and substations, classified as transmission according to FERC standards, buildings associated with transmission, and land rights, including easements on private land owned by third parties, and land owned in fee by the electric company, so long as such easements and fee land are associated with transmission power lines classified as transmission according to FERC standards.
(2) Electric generation facilities and associated land rights, whether in fee or by easement.
(3) Gas transmission pipeline facilities regulated by FERC and associated land rights, whether in fee or easement.
(4) Wholly owned telephone, cable, or Internet service providers, and large scale natural gas and propane gas liquid storage and processing facility assets.
(5) Fee-owned land, office buildings, garages, and warehouses.
(d) "Retention dam" means a dam constructed for the purpose of impounding drinking water supply.
II.(a) The selectmen or assessors shall appraise utility company assets lying within the limits of the town or city using a unified method of valuing the utility company assets, excluding land rights, according to the following formula:
(1) For electric and gas utility company assets: a weighted average of 70 percent of each asset's original cost and 30 percent of each asset's net book cost as reported in compliance with paragraphs IV and V.
(2) For water utility company assets: a weighted average of 25 percent of each asset's original cost and 75 percent of each asset's net book cost as reported in compliance with paragraphs IV and V.
(b) To the appraisal under subparagraph (a), for the use of public rights of way and private distribution system easements, the selectmen or assessors shall add 3 percent of the valuation determined under subparagraph (a).
(c) The total of subparagraphs (a) and (b), as implemented under paragraph VI, shall be the valuation of the utility company's assets for purposes of local property taxation, and added to the municipality's assessed value of the utility company's fee-owned land, office buildings, garages, and warehouses.
III. Any water utility company land parcel owned in fee for sanitary radii, retention dams, and/or watershed protection purposes which is subject to regulation by the department of environmental services to protect water quality shall be entitled to be assessed under RSA 79-C at the value such land would have been assigned under the current use values established pursuant to RSA 79-A if the land had met the criteria for open space land under that chapter, even if said parcel is less than 10 acres in size and/or has a well structure and related piping on the parcel.
IV. Each utility company shall report by May 1 of each year to the selectmen or assessors of each town or city in which its utility company assets are located and to the department of revenue administration, the original cost and net book value as of December 31 of the preceding year of each account code category of distribution, transmission, and generation assets, if any, located within such town or city in accordance with FERC Form 1 and/or Form 2 Federal Account Code items.
V. The commissioner of the department of revenue administration shall adopt rules under RSA 541-A for the forms and requirements for the reporting under paragraph IV. Such reporting requirements shall also include an obligation on the utility company with utility company assets to utilize an accounting system to report and track with the best information available, in an efficient, equitable and transparent manner using the best information then available from the utility company's accounting records, contributions in aid of construction (CIAC), construction works in progress (CWIP), and undistributed plant assets in each town or city and the original cost of each such asset as reported by the contributing entity.
VI.(a) The assessed value of all utility company assets existing and assessed as of April 1, 2018 determined in subparagraph II(c) shall be implemented over a 5-year period as follows:
(1) The value for assessment of property taxes for the tax year effective April 1, 2020 shall be a weighted average of 80 percent of the final locally assessed value effective April 1, 2018 and 20 percent of the apportioned value determined under subparagraph II(c) effective April 1, 2020.
(2) The value for assessment of property taxes for the tax year effective April 1, 2021 shall be a weighted average of 60 percent of the final locally assessed value effective April 1, 2018 and 40 percent of the apportioned value determined under subparagraph II(c) effective April 1, 2021.

(3) The value for assessment of property taxes for the tax year effective April 1, 2022 shall be a weighted average of 40 percent of the final locally assessed value effective April 1, 2018 and 60 percent of the apportioned value determined under subparagraph II(c) effective April 1, 2022.
(4) The value for assessment of property taxes for the tax year effective April 1, 2023 shall be a weighted average of 20 percent of the final locally assessed value effective April 1, 2018 and 80 percent of the apportioned value determined under subparagraph II(c) effective April 1, 2023.
(5) For each of the years in subparagraphs (a) through (d), all utility company assets installed after April 1, 2018, and not included in assessment as of April 1, 2018, shall be assessed at the apportioned value determined under subparagraph II(c) effective as of April 1 of the property tax year. For each of the years in subparagraphs (a) through (d), all utility company assets retired after April 1, 2018, and included in assessment as of April 1, 2018, shall not be assessed.
(6) Beginning with the tax year effective April 1, 2024 and every tax year thereafter the locally assessed value shall be the apportioned value determined under subparagraph II(c) effective as of April 1 of the property tax year.
(b) For purposes of subparagraph (a), "final locally assessed value effective April 1, 2018" means the municipality's value of the utility company's assets as taken from the department of revenue administration's form MS-1 for 2018.
VII. All determinations or decisions under this section shall be appealable by the electric, gas, or water utility company or the town or city by petition to the board of tax and land appeals under RSA 71-B.
72:8-e Recovery of Taxes by Electric, Gas and Water Utility Companies. For the implementation period of the valuation of utility company assets under RSA 72:8-d, VI and terminating with the property tax year effective April 1, 2024, the public utility commission shall by order establish a rate recovery mechanism for any public utility owning property that meets the definition of utility company assets under RSA 72:8-d, I. Such rate recovery mechanism shall either:
I. Adjust annually to recover all property taxes paid by each such utility on such utility company assets based upon the methodology set forth in of RSA 72:8-d; or
II. Be established in an alternative manner acceptable to both the utility and the public utility commission.

§ 72:9. Where Taxable.
If the property described in RSA 72:8 shall be situated in or extend into more than one town the property shall be taxed in each town according to the value of that part lying within its limits.
§ 72:10. Limitation.
Nothing in RSA 72:8, 72:8-a, or 72:9 shall in any way change or affect the laws relating to the taxation of public utilities and other property owned by municipal corporations.
NOTE: The provisions of this act shall be severable, to the effect that if RSA 72:8-b is found to be invalid, in whole or part, the remaining provisions of this act shall remain valid.
§ 72:11. Water Works; Flood Control.
I. Except as provided in paragraph II, Property held by a city, town or district in another city or town for the purpose of a water supply or flood control, if yielding no rent, shall not be liable to taxation therein, but the city, town or district so holding it shall annually pay to the city or town in which such property lies an amount equal to that which such place would receive for taxes upon the average of the assessed value of such land, without buildings or other structures, for the 3 years last preceding legal process to acquire the same, or other acquisition thereof, the valuation for each year being reduced by all abatements thereon; but any part of such land or buildings from which any revenue in the nature of rent is received shall be subject to taxation; such payments shall be paid to the collector of taxes of the town or city in which such property lies upon notification from him, and such payment shall be made on or before December 1 in each year; provided, however, that after such acquisition the valuation thus established shall be subject to change, as to make such value proportional with the assessed value of other property in the town which is subject to taxation, so that such payment will not exceed its proportion of the public charge in that year. Any city or town aggrieved by the payment in lieu of taxes on such property shall have the same right of appeal as a taxpayer may have.
II.(a) Alternatively, the governing body of a city, town, or district holding property described in paragraph I may enter into an agreement with the governing body of the city or town in which the property is located for payments in lieu of taxes with respect to the subject property. In the absence of such an agreement, the property shall be subject to the provisions of paragraph I. Notwithstanding any agreement entered into

under this paragraph, any portion of the land or buildings from which revenue in the nature of rent is received shall remain subject to taxation as provided in paragraph I.
(b) No voluntary agreement entered into under this paragraph shall be valid for more than 5 years, however, any such agreement may be renewed or amended and restated for any number of consecutive periods of 5 years or less.

§ 72:11-a. Water Works, Flood Control, Additional Provisions.

When a city, town or district has acquired, or acquires property in another city or town for the purpose of water supply or flood control which for any reason has been exempt from taxation, such property, if yielding no rent, shall not be liable to taxation therein but the city, town or district so holding it shall annually pay to the city or town in which such property lies either a sum equal to that which such place would receive from taxes from such land, without buildings or structures thereon, as determined by the commissioner of revenue administration, or the alternative payment permitted by RSA 72:11, II. Such payments shall be made as provided in RSA 72:11.

§ 72:12. Public Utilities.

All real estate of railroads and other public utility corporations and companies which is not taxed under RSA 82 and 82-A shall be appraised and taxed by the authorities of the town in which it is situated.

§ 72:12-a. Water and Air Pollution Control Facilities.

I. Any person, firm or corporation which builds, constructs, installs, or places in use in this state any treatment facility, device, appliance, or installation wholly or partly for the purpose of reducing, controlling, or eliminating any source of air or water pollution shall be entitled to have the value of said facility and any real estate necessary therefor, or a percentage thereof determined in accordance with this section, exempted from the taxes levied under this chapter for the period of years in which the facility, device, appliance, or installation is used in accordance with the provisions of this section.
II. The party seeking the exemption shall file an application with the department of environmental services if the exemption sought is for a water pollution control facility or an air pollution control facility, with a copy to the taxing authorities in the municipality where the facility is situated. Said application shall describe the facilities and their function or functions and shall state the applicant's total investment therein and the portion allocable to each function.
III. The department shall investigate and determine whether the purpose of the facility is solely or only partially pollution control. If the department finds that the purpose of the facility is only partially pollution control, it shall determine by an allocation of the applicant’s investment in the facility what percentage of the facility is used to control pollution. In making its investigation, the department may inspect the facility and request such other information from the applicant as is reasonably necessary to assist it in making its determination.
IV. Upon making its determination, the department shall notify the applicant and the taxing authorities of the municipality where the facility is situated whether the purpose of the facility is solely pollution control, or, if not, what percentage of the applicant's investment in the facility should be allocated to pollution control.
V. The taxing authorities shall each year separately appraise and describe the facility and related real estate and cause such appraisal and description to appear in their inventory. In accordance with the provisions of this section, the taxing authority shall exempt from the taxes levied under this chapter the appraised value of the facility and any real estate necessary therefor, or the exempt percentage thereof determined by the department. The exemption period shall begin as of the April 1 next following the receipt of the department's determination.
VI. Either the municipality or the owner of the facility may request a rehearing or appeal from such determination in accordance with the provisions of RSA 541.

§ 72:12-b. Facilities Previously Exempted.

Upon application by either the municipality or the owner of any pollution control facility previously exempted under RSA 149:5-a the department of environmental services shall review a determination made under RSA 149:5-a and determine the exempt percentage in the manner provided by RSA 72:12-a; provided, however, that the period of exemption shall not be extended by any such redetermination. Either the municipality or the owner of the facility may request a rehearing or appeal from such determination in accordance with the provisions of RSA 541.

§ 72:12-c. Exemption.
Ski area machinery and equipment of every kind and description, except tramway towers, shall be exempt from taxation as real estate if it meets all of the following qualifications:
I. It is used or useful in the operation of a passenger tramway or in the production of man-made snow, including: cables, sheaves assemblies, carriers, pipe lines, compressors, pumps, electrical apparatus;
II. It is not permanently affixed to the real estate upon which it is located; and
III. It is capable of being removed from the real estate.
§ 72:12-d Exemption.
I. Demountable, plastic-covered greenhouses shall be exempt from taxation as provided by RSA 72:6, if all of the following qualifications are met:
(a) Removal of the demountable greenhouse will not affect the utility of the underlying real estate.
(b) The demountable greenhouse is not permanently affixed to the underlying real estate with concrete or similar non-portable footings.
(c) Removal of the demountable greenhouse can be accomplished without significant damage to the greenhouse and will not render the greenhouse unfit for subsequent use as a demountable greenhouse.
(d) The demountable greenhouse is specifically designed constructed, and used for culture, propagation, and protection of agricultural products.
(e) The demountable greenhouse is not used for the retail sale of any non-agricultural products.
II. For purposes of this section, the term "demountable, plastic-covered greenhouse" means:
(a) Framework.
(b) Coverings.
(c) Electric services not fixed to the underlying real estate.
(d) Benches.
(e) A source of heat not fixed to the underlying real estate.
(f) A source of ventilation not fixed to the underlying real estate.
(g) An irrigation system not fixed to the underlying real estate.
III. Nothing in this section shall be construed in any way to change or affect the current use laws under RSA 79-A and the rules adopted in furtherance of RSA 79-A.
§ 72:13. Suspension of Law.
Real estate shall be taxed independently of any mines or ores contained therein until such mines or ores shall become a source of profit, and independently of any sand, gravel, loam, or other similar substances contained therein until any of them shall become a source of profit; except when such mines, ores, sand, gravel, loam, or other similar substances, or rights therein are owned by some person other than the one to whom such real estate is taxed, in which case they shall be taxed as real estate to such other person.
§ 72:22. Burial Places.
All public cemeteries and all property held in trust for the benefit of public burial places are exempt from taxation.
§ 72:22-a. Assistance to Tax Exempt Organizations.
In a case where a town, having no fire department is charged by fire department of another town for expenses for fighting a fire at the request of a charitable, educational or religious organization in the town, whose property is exempt from taxation, the town so charged shall have a right of action against any such organization to collect the actual costs for such fire assistance. Said charges shall be enforceable in an action of debt in the superior court.
§ 72:23. Real Estate and Personal Property Tax Exemption.
The following real estate and personal property shall, unless otherwise provided by statute, be exempt from taxation:
I. (a) Lands and the buildings and structures thereon and therein and the personal property owned by the state of New Hampshire or by a New Hampshire city, town, school district, or village district unless said real or personal property is used or occupied by other than the state or a city, town, school district or village district under a lease or other agreement the terms of which provide for the payment of properly assessed real and personal property taxes by the party using or occupying said property. The exemption provided herein shall apply to any and all taxes against lands and the buildings and structures thereon and therein and the personal property owned by the state, cities, towns, school districts, and village districts, which have or may have accrued since March 31, 1975, and to any and all future taxes which, but for the exemption

provided herein, would accrue against lands and buildings and structures thereon and therein and the personal property owned by the state, cities, towns, school districts, and village districts.
(b)(1.) (A) All leases and other agreements, the terms of which provide for the use or occupation by others of real or personal property owned by the state or a county, city, town, school district, or village district, entered into after July 1, 1979, shall provide for the payment of properly assessed real and personal property taxes by the party using or occupying said property no later than the due date.
(B) Annually, on or before April 15, the lessors of all leases and other agreements, the terms of which provide for the use or occupation by others of real or personal property owned by the state or a county, city, town, school district, or village district, including those properties identified under subparagraph (d), shall provide written notice and a copy of the lease or other agreement to the assessing officials of the municipality in which the property is located.
2. Subparagraph 1 shall not apply to leases of state-owned railroad properties which are subject to railroad taxes under the provisions of RSA 82 or which provide revenue to the state, a portion of which is distributed to cities and towns pursuant to RSA 228:69, I(a).
3. Any political subdivision of the state may adopt as an exemption from the requirement of subparagraph 1 land leased exclusively for agriculture as defined in RSA 21:34-a,II.
4. All leases and agreements described in subparagraph 1 unless exempted under subparagraphs 2 or 3 shall include a provision that "failure of the lessee to pay the duly assessed personal and real estate taxes when due shall be cause to terminate said lease or agreement by the lessor." All such leases and agreements entered into on or after January 1, 1994, shall clearly state the lessee's obligations regarding the payment of both current and potential real and personal property taxes, and shall also state whether the lessee has an obligation to pay real and personal property taxes on structures or improvements added by the lessee. Failure of the lease to contain the precise language of this subparagraph shall not affect the occupant’s obligation to pay property taxes.
(c) If the lessee using or occupying the property fails to pay the duly assessed personal and real estate taxes on the due date, the tax collector of the taxing district involved shall notify the lessor that the same remains unpaid. Upon receipt of said notification from the tax collector, the lessor shall terminate said lease or agreement and pay over to the tax collector from amounts received from said lease such sums as are necessary to satisfy the tax due.
II. Lands and buildings and personal property owned and used by any county for governmental purposes, including hospitals, court houses, registry buildings, and county correctional facilities except that county farms and their lands, buildings and taxable personal property shall be taxed.
III. Houses of public worship, parish houses, church parsonages occupied by their pastors, convents, monasteries, buildings and the lands appertaining to them owned, used and occupied directly for religious training or for other religious purposes by any regularly recognized and constituted denomination, creed or sect, organized, incorporated or legally doing business in this state and the personal property used by them for the purposes for which they are established.
IV. The buildings and structures of schools, seminaries of learning, colleges, academies and universities organized, incorporated or legally doing business in this state and owned, used and occupied by them directly for the purposes for which they are established, including but not limited to the dormitories, dining rooms, kitchens, auditoriums, classrooms, infirmaries, administrative and utility rooms and buildings connected therewith, athletic fields and facilities and gymnasiums, boat houses and wharves belonging to them and used in connection therewith, and the land thereto appertaining but not including lands and buildings not used and occupied directly for the purposes for which they are organized or incorporated, and the personal property used by them directly for the purposes for which they are established, provided none of the income or profits are divided among the members or stockholders or used or appropriated for any other purpose than the purpose for which they are organized or established; provided further that if the value of the dormitories, dining rooms and kitchens shall exceed $150,000, the value thereof in excess of said sum shall be taxable. A town at an annual town meeting or the governing body of a city may vote to increase the amount of the exemption upon dormitories, dining rooms and kitchens.
V. The buildings, lands and personal property of charitable organizations and societies organized, incorporated, or legally doing business in this state, owned, used and occupied by them directly for the purposes for which they are established, provided that none of the income or profits thereof is used for any other purpose than the purpose for which they are established.

V-a. The real estate and personal property owned by any organization described in paragraphs I, II, III, IV or V of this section and occupied and used by another organization described in said paragraphs, but only to the extent that such real estate and personal property would be exempt from taxation under said paragraphs if such property were owned by the organization occupying and using the property, as long as any rental fee and repairs, charged by the owner, are not in clear excess of fair rental value.

VI. Every charitable organization or society, except those religious and educational organizations and societies whose real estate is exempt under the provisions of paragraphs III and IV, shall annually before June 1 file with the municipality in which the property is located upon a form prescribed and provided by the board of tax and land appeals a statement of its financial condition for the preceding fiscal year and such other information as may be necessary to establish its status and eligibility for tax exemption.

VII. For the purposes of this section, the term "charitable" shall have the meaning set forth in RSA 72:23-l.

§ 72:23-a. Veterans Organization.

The real estate and the personal property owned, occupied and used directly by the New Hampshire Veterans Association, the United Spanish War Veterans, Veterans of Foreign Wars, the American Legion, the Disabled American Veterans, Sons of Union Veterans of the Civil War, Veterans of World War I Incorporated and any other veterans organization incorporated by Act of Congress or of its departments or local chapters or posts, shall be exempt from taxation.

§ 72:23-b. American Red Cross.

The real estate and the personal property belonging to the American National Red Cross shall be exempt from taxation.

§ 72:23-c. Annual List.

I. Every religious, educational and charitable organization, Grange, the Veterans of Foreign Wars, the American Legion, the Disabled American Veterans, the American National Red Cross and any other national veterans association shall annually, on or before April 15, file a list of all real estate and personal property owned by them on which exemption from taxation is claimed, upon a form prescribed and provided by the board of tax and land appeals, with the selectmen or assessors of the place where such real estate and personal property are taxable. If any such organization or corporation shall willfully neglect or refuse to file such list upon request therefor, the selectmen may deny the exemption. If any organization, otherwise qualified to receive an exemption, shall satisfy the selectmen or assessors that they were prevented by accident, mistake or misfortune from filing an application on or before April 15, the officials may receive the application at a later date and grant an exemption thereunder for that year; but no such application shall be received or exemption granted after the local tax rate has been approved for that year.

II. City assessors, boards of selectmen, and other officials having power to act under the provisions of this chapter to grant or deny tax exemptions to religious, educational, and charitable organizations shall have the authority to request such materials concerning the organization seeking exemption including its organizational documents, nature of membership, functions, property and the nature of that property, and such other information as shall be reasonably required to make determinations of exemption of property under this chapter. Such information shall be provided within 30 days of a written request. Failure to provide information requested under this section shall result in a denial of exemption unless it is found that such requests were unreasonable.

§ 72:23-d. New Hampshire Congregational-Christian Conference.

The real estate and personal property owned by the New Hampshire Congregational-Christian Conference, or a subsidiary corporation thereof, occupied and used by the conference or the subsidiary corporation to provide community housing for elderly persons, if none of the income or profits of the community housing is used for any purpose other than the purpose for which the housing is established, shall be exempt from taxation. For the purpose of this paragraph an elderly person is one who is 62 years or more of age. The age of the head of the family determines the eligibility of the family unit in the community housing. On or before December 1 of each year the owner of the community housing shall pay to the town or city in which the property is situated, in lieu of taxes, a sum representing 10 percent of the shelter rent received by the owner during the preceding calendar year. For cause shown, having in mind the nature and purpose of the corporation, the board of tax and land appeals may abate all or a portion of the payment in lieu of taxes in any year. The owner shall on or before June 1 of each year file with the municipality in which the property is located, upon a form prescribed and provided by the board of tax and land appeals, a statement of its financial condition for the preceding fiscal year and such other information as the board of tax and land appeals requires.

§ 72:23-e. Nutfield Heights Inc.

The real estate and personal property of Nutfield Heights Inc., a nonprofit corporation sponsored by Derry and Londonderry United Methodist Churches to provide community housing for elderly persons, if none of the income or profits of the community housing is used for any purpose other than the purpose for which the housing is established, shall be exempt from taxation. For the purpose of this section an elderly person is one who is 62 years or more of age. The age of the head of the family determines the eligibility of the family unit in the community housing. On or before December 1 of each year the owner of the community housing shall pay to the town or city in which the property is situated, in lieu of taxes, a sum representing 10 percent of the shelter rent received by the owner during the preceding calendar year. For cause shown, having in mind the nature and purpose of the corporation, the board of tax and land appeals may abate all or a portion of the payment in lieu of taxes in any year. The owner shall on or before June 1 of each year file with the municipality in which the property is located, upon a form prescribed and provided by the board of tax and land appeals, a statement of its financial condition for the preceding fiscal year and such other information as the board of tax and land appeals requires.

§ 72:23-f. Salemhaven, Inc.

The real estate and personal property of Salemhaven, Inc., a nonprofit New Hampshire corporation occupied and used by said Salemhaven, Inc., to provide community health care facilities for persons in need of the same in the town of Salem and surrounding areas, pursuant to the rules and regulations of the United States Department of Housing and Urban Development, United States Department of Health, Education and Welfare, and the state of New Hampshire department of health and human services, if none of the income or profits of the community health care facility is used for any purpose other than the purpose for which the facility is established, shall be exempt from taxation, and shall be limited to the 97-99 Geremonty Drive site, the original structure plus any additions to original site. On or before December 1 of each year the owner of the community health care facility shall pay to the town or city in which the property is situated, in lieu of taxes, a sum representing 10 percent of the shelter rent received by the owner during the preceding calendar year. For cause shown, having in mind the nature and purpose of the corporation, the board of tax and land appeals may abate all or a portion of the payment in lieu of taxes in any year. The owner shall on or before June 1 of each year file with the municipality in which the property is located, upon a form prescribed and provided by the board of tax and land appeals, a statement of its financial condition for the preceding fiscal year and such other information as the board of tax and land

§ 72:23-g. Letitia Pratt Foundation, Inc.

The real estate and personal property of Letitia Pratt Foundation, Inc., a nonprofit corporation providing community housing for physically disabled and elderly persons, if none of the income or profits of the community housing is used for any purpose other than the purpose for which the housing is established, shall be exempt from taxation. For the purpose of this section an elderly person is one who is 62 years or more of age. The age of the head of the family determines the eligibility of the family unit in the community housing. On or before December 1 of each year the owner of the community housing shall pay to the town or city in which the property is situated, in lieu of taxes, a sum representing 10 percent of the shelter rent received by the owner during the preceding calendar year. For cause shown, having in mind the nature and purpose of the corporation, the board of tax and land appeals may abate all or a portion of the payment in lieu of taxes in any year. The owner shall on or before June 1 of each year file with the municipality in which the property is located, upon a form prescribed and provided by the board of tax and land appeals, a statement of its financial condition for the preceding fiscal year and such other information as the board of tax and land appeals requires.

§ 72:23-h. Granges.

The real estate and personal property owned by Granges which are incorporated in this state shall be exempt from property taxes. If such property is rented for business purposes, the real estate shall not be exempt.

§ 72:23-i. Rannie Webster Foundation.

The real estate and personal property of the Rannie Webster Foundation, a nonprofit corporation which provides convalescent care and elderly housing for elderly persons through the Webster Pines Homes in Rye, New Hampshire, if none of the income or profits of the elderly housing is used for any purpose other than the purpose for which the housing is established, shall be exempt from taxation. For the purpose of this section an elderly person is one who is 62 years or more of age. The age of the head of the family determines the eligibility of the family unit in the elderly housing. On or before December 1 of each year the owner of the elderly housing shall pay to the town or city in which the property is situated, in lieu of

taxes, a sum representing 10 percent of the shelter rent received by the owner during the preceding calendar year. For cause shown, having in mind the nature and purpose of the corporation, the board of tax and land appeals may abate all or a portion of the payment in lieu of taxes in any year. The owner shall on or before June 1 of each year file with the municipality in which the property is located, upon a form prescribed and provided by the board of tax and land appeals, a statement of its financial condition for the preceding fiscal year and such other information as the board of tax and land appeals requires.

§ 72:23-j. Senior Citizens Housing Development Corporation of Claremont, Inc.

I. The real estate and personal property of the Senior Citizens Housing Development Corporation of Claremont, Inc., a nonprofit New Hampshire corporation which provides housing for elderly persons, shall, if none of the income or profits is used for any purpose other than the purpose for which such housing was established, be exempt from taxation.

II. On or before November 1 of each year the owner of the housing project shall enter into an agreement with the municipality in which the property is situated to pay the municipality, on December 1 of each year, a sum in lieu of taxes to defray the costs of municipal, non-utility, services. Failing mutual agreement, the sum paid on December 1 of each year shall be an amount not to exceed the lower of 10 percent of the shelter rent received by the owner from all sources during the preceding calendar year, not including security deposits received from residents of the housing project, for shelter and care of residents within the project, or a sum equivalent to that derived from the application of the current municipal, non-school, portion of the local tax rate against the net local assessed value of the project. For cause shown and at any time, keeping in mind the nature and purpose of the project, the municipality or the board of tax and land appeals may refund or abate all or a portion of the payment in lieu of taxes in any year. The owner shall on or before June 1 of each year file with the municipality in which the property is located, upon a form prescribed and provided by the board of tax and land appeals, a statement of its financial condition for the preceding fiscal year and such other information as the board of tax and land appeals requires.

§ 72:23-k. Charitable, Nonprofit Housing Projects.

I. The real estate and personal property of charitable, nonprofit community housing and community health care facilities for elderly and disabled persons, if none of the income or profits is used for any purpose other than community housing or community health care, shall be exempt from taxation. This exemption shall apply to housing and health care facilities situated within New Hampshire which are sponsored or owned by nonprofit, charitable corporations or organizations, located within or outside of the state, and to projects organized, operated, or assisted under state law or pursuant to rules and regulations of the United States Department of Housing and Urban Development, the United States Department of Health and Human Services, or any successor agency. For the purposes of this section an elderly person is one who is 62 years or more of age. The age of the head of the family determines the eligibility of the family unit in the project. For the purposes of this section, the term "charitable" shall have the meaning set forth in RSA 72:23-l .

II. On or before November 1 of each year the owner of the housing project shall enter into an agreement with the municipality in which the property is situated to pay the municipality, on December 1 of each year, a sum in lieu of taxes to defray the costs of municipal, non-utility, services. Failing mutual agreement, the sum paid on December 1 of each year shall be an amount not to exceed the lower of 10 percent of the shelter rent received by the owner from all sources during the preceding calendar year, not including security deposits received from residents of the housing project, for shelter and care of residents within the project, or a sum equivalent to that derived from application of the current municipal, non-school, portion of the local tax rate against the net local assessed value of the project. For cause shown and at any time, keeping in mind the nature and purpose of the project, the municipality or the board of tax and land appeals may refund or abate all or a portion of the payment in lieu of taxes in any year. The owner shall on or before June 1 of each year file with the municipality in which the property is located, upon a form prescribed and provided by the board of tax and land appeals, a statement of its financial condition for the preceding fiscal year and such other information as the board of tax and land appeals requires.

§ 72:23-l. Definition of "Charitable".

The term "charitable" as used to describe a corporation, society or other organization within the scope of this chapter, including RSA 72:23 and 72:23-k, shall mean a corporation, society or organization established and administered for the purpose of performing, and obligated, by its charter or otherwise, to perform some service of public good or welfare advancing the spiritual, physical, intellectual, social or economic well-being of the general public or a substantial and indefinite segment of the general public that includes residents of the state of New Hampshire, with no pecuniary profit or benefit to its officers or

members, or any restrictions which confine its benefits or services to such officers or members, or those of any related organization. The fact that an organization's activities are not conducted for profit shall not in itself be sufficient to render the organization "charitable" for purposes of this chapter, nor shall the organization's treatment under the United States Internal Revenue Code of 1986, as amended. This section is not intended to abrogate the meaning of "charitable" under the common law of New Hampshire.

§ 72:23-m. Applicability of Exemptions.

The exemptions afforded by RSA 72:23 or 72:23-a through 72:23-k, as well as exemptions granted by other provisions of law, shall be construed to confer exemption only upon property which meets requirements of the statute under which the exemption is claimed. The burden of demonstrating the applicability of any exemption shall be upon the claimant.

§ 72:23-n. Voluntary Payments in Lieu of Taxes.

The governing body of any municipality may enter into negotiations for a voluntary payment in lieu of taxes from otherwise fully or partially tax exempt properties, and may accept from such properties a voluntary payment in lieu of taxes.

§72:27-a Procedure for Adoption, Modification, or Rescission.

**** SB 102 eff. 10/9/21 I. Any town or city may adopt the provisions of RSA 72:28, RSA 72:28-b, RSA 72:29-a, RSA 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 72:76, RSA 72:82, RSA 72:85, or RSA 72:87, in the following manner: (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. In the alternative, the legislative body of such municipality may vote to place the question on the official ballot for any regular municipal election.

II. The vote shall specify the provisions of the property tax exemption or credit, the amount of such exemption or credit, and the manner of its determination, as listed in paragraph I. If a majority of those voting on the question vote “yes,” the exemption or credit shall take effect within the town or city, on the date set by the governing body, or in the tax year beginning April 1 following its adoption, whichever shall occur first.

III. A municipality may modify, if applicable, or rescind the exemption or credits provided in paragraph I in the manner described in this section.

IV. An amendment to a statutory provision listed in paragraph I related to an exemption or credit amount or to the eligibility or application of an exemption or credit, shall apply in a municipality which previously adopted the provision only after the municipality complies with the procedure in this section, unless otherwise expressly required by law.

§ 72:28. Standard and Optional Veterans' Tax Credit.

I. The standard veterans’ tax credit shall be $50.

II. The optional veterans’ tax credit, upon adoption by a city or town pursuant to RSA 72:27-a, shall be an amount from $51 up to $750. The optional veterans’ tax credit shall replace the standard veterans’ tax credit in its entirety and shall not be in addition thereto.

III. Either the standard veterans’ tax credit or the optional veterans’ tax credit shall be subtracted each year from the property tax on the veterans’ residential property. However, the surviving spouse of a resident who suffered a service-connected death may have the amount subtracted from the property tax on any real property in the same municipality where the surviving spouse is a resident.

IV. The following persons shall qualify for the standard veterans' tax credit or the optional veterans’ tax credit:

(a) Every resident of this state who served not less than 90 days on active service in the armed forces of the United States in any qualifying war or armed conflict listed in this section and was honorably discharged or an officer honorably separated from service; or the spouse or surviving spouse of such resident, provided that Title 10 training for active duty by a member of a national guard or reserve shall be included as service under this subparagraph;

(b) Every resident of this state who was terminated from the armed forces because of service-connected disability; or the surviving spouse of such resident; and

(c) The surviving spouse of any resident who suffered a service-connected death.

V. Service in a qualifying war or armed conflict shall be as follows:

(a) "World War I" between April 6, 1917 and November 11, 1918, extended to April 1, 1920 for service in Russia; provided that military or naval service on or after November 12, 1918 and before July 2, 1921, where there was prior service between April 6, 1917 and November 11, 1918 shall be considered as World War I service;
(b) "World War II" between December 7, 1941 and December 31, 1946;
(c) "Korean Conflict" between June 25, 1950 and January 31, 1955;
(d) "Vietnam Conflict" between December 22, 1961 and May 7, 1975;
(e) "Vietnam Conflict" between July 1, 1958 and December 22, 1961, if the resident earned the Vietnam service medal or the armed forces expeditionary medal;
(f) "Persian Gulf War" between August 2, 1990 and the date thereafter prescribed by Presidential Proclamation or by law; and
(g) Any other war or armed conflict that has occurred since May 8, 1975, and in which the resident earned an armed forces expeditionary medal or theater of operations service medal.

§72:28-a Procedure for Adoption. – [Repealed 2003, 299:29, I, eff. April 1, 2003.]

§72:28-b All Veterans' Tax Credit

I. A town or city may adopt or rescind the all veterans' property tax credit granted under this section by the procedure in RSA 72:27-a.

II. The credit granted under this section shall be the same as the amount of the standard or optional veterans' tax credit in effect in the town of city under RSA 72:28.A town or city with an existing standard or optional veterans' tax credit under RSA 72:28 prior to August 18, 2016, adopting the credit under this section, may phase in the amount of the all veterans' tax credit over a 3-year period to match the standard or optional veterans' tax credit.

III. The all veterans' tax credit shall be subtracted each year from the property tax on the veterans' residential property.

IV. A person shall qualify for the all veterans' tax credit if the person is a resident of this state who served not less than 90 days on active service in the armed forces of the United States and was honorably discharged or an officer honorably separated from service; or the spouse or surviving spouse of such resident, provided that Title 10 training for active duty by a member of a national guard or reserve shall be included as service under this paragraph; provided however that the person is not eligible for and is not receiving a credit under RSA 72:28 or RSA 72:35.

72:28-c Optional Tax Credit for Combat Service.

I. A town or city may adopt or rescind an optional tax credit for combat service pursuant to the procedure provided in RSA 72:27-a.

II. The optional tax credit for combat service, upon adoption by a city or town pursuant to RSA 72:27-a, shall be an amount from $50 up to $500. The tax credit for combat service shall be subtracted each year from the property tax on the qualifying service member's residential real estate, as defined in RSA 72:29, II.

III. To qualify for the tax credit for combat service, a person shall be a resident of this state engaged at any point during the taxable period in combat service as a member of the New Hampshire national guard or a reserve component of the Unites States armed forces, called to active duty. For purposes of this section, and in accordance with Internal Revenue Service Publication 3, Armed Forces Tax Guide, "combat service" shall mean military service in one of the following areas:
(a) An active combat area as designated by the President in an Executive Order, for which the service member receives special pay for duty subject to hostile fire or imminent danger as certified by the Department of Defense.
(b) A support area as designated by the Department of Defense in direct sustainment of military operations in the combat zone, for which the service member receives special pay for duty subject to hostile fire or imminent danger as certified by the Department of Defense.
(c) Service in a contingency operation as designated by the Department of Defense, for which the service member receives special pay for duty subject to hostile fire or imminent danger as certified by the Department of Defense.

IV. The application for the tax credit under this section shall be accompanied by the service member's military orders, and shall include such information as may be required for the assessor's office to verify the dates of combat service.

V. A tax credit for combat service shall be in lieu of, and not in addition to, the optional veteran's tax credit under RSA 72:28 or the all veterans' tax credit under RSA 72:28-b. The service member shall be eligible for the credit in each tax year in which the combat service occurs, but the credit may be prorated in the second tax year based on the duration of combat service.

§ 72:29. Definitions.

I. The word "resident" as used in RSA 72:28, RSA 72:28-b, and RSA 72:28-c shall mean a person who has resided in this state for at least one year preceding April 1, in the year in which the tax credit is claimed.

II. The term "residential real estate" for the purposes of RSA 72:28-34, inclusive, shall mean the real estate which the person qualified for an exemption or a tax credit thereunder occupies as his principal place of abode together with any land or buildings appurtenant thereto and shall include manufactured housing if used for said purpose.

III. "Exemption" as used in RSA 72 shall mean the amount of money to be deducted from the assessed valuation, for property tax purposes, of real property.

IV. The term "tax credit" as used in RSA 72 shall mean the amount of money to be deducted from the person's tax bill.

V. The term "surviving spouse" as used in RSA 72 shall not include a surviving spouse that has remarried, but if the surviving spouse is later divorced, his or her status as the surviving spouse of a veteran is regained. If the surviving spouse remarries and the new husband or wife dies, he or she shall be deemed the widow or widower of the latest spouse and shall not revert to the status of a surviving spouse of a veteran.

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

VII. The term “theater of operations service medal” for the purposes of RSA 72:28-34 shall mean any medal, ribbon, or badge awarded to a member of the armed forces which establishes that the member served in a theater of war or armed conflict, as determined by the director of the state veterans council with written notification to the department of revenue administration.

§ 72:29-a. Surviving Spouse.

I. The surviving spouse of any person who was killed or died while on active duty in the armed forces of the United States or any of the armed forces of any of the governments associated with the United States in the wars, conflicts or armed conflicts, or combat zones set forth in RSA 72:28, shall receive a tax credit in the amount of $700 for the taxes due upon the surviving spouse's real and personal property, whether residential or not, in the same municipality where the surviving spouse is a resident.

II. Upon the adoption of this paragraph by a city or town as provided in RSA 72:27-a, the surviving spouse of any person who was killed or died while on active duty in the armed forces of the United States or any of the armed forces of any of the governments associated with the United States in the wars, conflicts or armed conflicts, or combat zones set forth in RSA 72:28, shall receive a tax credit in the amount of from $701 up to $2,000 for the taxes due upon the surviving spouse's real and personal property, whether residential or not, in the same municipality where the surviving spouse is a resident.

Application for exemption or tax credit, see RSA 72:33.

Effect of failure to file completed property inventory form within prescribed time period, see RSA 74:7-a.

§ 72:30. Proration of Tax Credit.

If any entitled person or persons shall own a fractional interest in residential real estate each such entitled person shall be granted a tax credit in proportion to his or her interest therein with other persons so entitled, but in no case shall the total tax credit exceed the tax credit allowed under RSA 72:28, I or II, or RSA 72:28-b, except as provided in RSA 72:31.

§ 72:31. Husband and Wife.

A husband and wife, each qualifying for a tax credit, shall each be granted a tax credit upon their residential real estate as provided under RSA 72:28, I or II, or RSA 72:28-b.

§ 72:32. Veterans of Allied Forces.

Any person otherwise entitled under the provisions of RSA 72:28, 28-b, 30 and 31 who being a citizen of the United States, or being a resident of New Hampshire, at the time of his or her entry therein, served on active duty in the armed forces of any of the governments associated with the United States in the wars, conflicts or armed conflicts set forth in RSA 72:28 shall be entitled to the tax credit authorized by RSA 72:28 or RSA 72:28-b.

§ 72:33. Application for Exemption or Tax Credit.

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

(a) Instructions on completing and filing the form, including an explanation of the grounds for requesting tax exemptions and credits pursuant to RSA 72.

(b) Sections for information concerning the applicant, the property for which the relief is sought, and other properties owned by the person applying.

(c) A section explaining the appeal procedure and stating the appeal deadline in the event the municipality denies the tax relief request in whole or part.

(d) A place for the applicant's signature with a certification by the person applying that the application has a good faith basis and the facts in the application are true.

I-a. If any person, otherwise qualified to receive an exemption or credit, shall satisfy the selectmen or assessors that he or she was prevented by accident, mistake, or misfortune from filing a permanent application or amended permanent application on or before April 15 of the year in which he or she desires the exemption to begin, said officials may receive the application at a later date and grant an exemption for that year; but no such application shall be received or exemption or credit granted after the local tax rate has been approved for that year.

I-b. Notwithstanding the April 15 application deadline in paragraph I, a person may apply for the tax credit for combat service under RSA 72:28-c at any point during the tax year in which the person is engaged in combat service. If the application is received and granted after the tax rate for the city or town is set, the credit shall be applied to the balance of tax payments due for that year. If a person is deemed eligible for the tax credit after taxes have been billed and paid for the tax year in which the person served, the credit shall be applied in the following year.

II. Any person who changes residence after filing such a permanent application shall file an amended permanent application on or before December 1 immediately following the change of residence. The filing of the permanent application shall be sufficient for said persons to receive these exemptions or tax credits on an annual basis so long as the applicant does not change residence.

III. If the selectmen or assessors are satisfied that the applicant has willfully made any false statement in the application to obtain an exemption or tax credit, they may refuse to grant the exemption or tax credit.

V. In addition to the above requirements, applicants for exemption who claim ownership pursuant to RSA 72:29, VI shall file with their application an additional statement signed under penalty of perjury, on a form approved and provided by the commissioner of revenue administration, showing they meet the requirements of RSA 72:29, VI.

VI. The assessing officials may require applicants for any exemption or tax credit to file the information listed in RSA 72:34, or the statement required by RSA 72:33, V periodically but no more frequently than annually. Failure to file such periodic statements may, at the discretion of the assessing officials, result in a loss of the exemption or tax credit for that year.

§ 72:34. Investigation of Application and Decision by Town Officials.

I. On receipt of an application provided for in RSA 72:33, the selectmen or assessors shall examine it as to the right to the tax exemption, tax deferral or tax credit, the ownership of the property listed, and, if necessary, the encumbrances reported.

II. For those exemptions having income or asset limitations, the assessing officials may request true copies of any documents, as needed to verify eligibility. Unless otherwise provided for by law, all documents submitted with an application or as requested, as provided for in paragraphs I and II, and any copies shall be considered confidential, handled so as to protect the privacy of the individual, and not used for any purpose other than the specific statutory purposes for which the information was originally obtained. All documents and copies of such documents submitted by the applicant shall be returned to the applicant after a decision is made on the application.

III. The assessing officials shall grant the exemption, deferral, or tax credit if:
(a) They are satisfied that the applicant has not willfully made any false statement in the application for the purpose of obtaining the exemption, deferral, or tax credit; and
(b) The applicant cooperated with their requests under paragraph II, if it applies.
IV. On or before July 1 prior to the date of notice of tax under RSA 72:1-d, the selectmen or assessors shall send by first class mail a written decision to any taxpayer who timely requests an exemption or tax credit. On or before July 1 following the date of notice of tax under RSA 72:1-d, the selectmen or assessors shall send by first class mail a written decision to any taxpayer who timely requests a deferral. This decision shall be sent on a form to be prepared by the department of revenue administration. The decision shall advise the taxpayer of the municipality's decision and shall inform the taxpayer of the appeal procedure set forth in RSA 72:34-a. Failure to respond shall constitute denial. Municipalities may, at their option, require the taxpayer to furnish a self-addressed envelope with sufficient postage for the mailing of this written decision.

§ 72:34-a. Appeal From Refusal to Grant Exemption, Deferral, or Tax Credit.

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

§ 72:34-b. Extensions.

Extensions of filing deadlines in RSA 72 for filing deferral applications and appeals shall be in accordance with RSA 76:16-d.

§ 72:35. Tax Credit for Service-Connected Total Disability.

I. Any person who has been honorably discharged or an officer honorably separated from the military service of the United States and who has total and permanent service-connected disability, or who is a double amputee or paraplegic because of service-connected injury, or the surviving spouse of such a person, shall receive a standard yearly tax credit in the amount of $700 of property taxes on the person's residential property.
I-a. The optional tax credit for service-connected total disability, upon adoption by a city or town pursuant to RSA 72:27-a, shall be an amount from $701 up to $4,000. The optional tax credit for service-connected total disability shall replace the standard tax credit in its entirety and shall not be in addition thereto.
I-b. Either the standard tax credit for service for service-connected total disability or the optional tax credit for service-connected total disability shall be subtracted each year from the property tax on the person's residential property.
II. The standard or optional tax credit under this section may be applied only to property which is occupied as the principal place of abode by the disabled person or the surviving spouse. The tax credit may be applied to any land or buildings appurtenant to the residence or to manufactured housing if that is the principal place of abode.
III. (a) Any person applying for the standard or optional tax credit under this section shall furnish to the assessors or selectmen certification from the United States Department of Veterans' Affairs that the applicant is rated totally and permanently disabled from service connection. The Assessors or selectmen shall accept such certification as conclusive on the question of disability unless they have specific contrary evidence and the applicant, or the applicant's representative, has had a reasonable opportunity to review and rebut that evidence. The applicant shall also be afforded a reasonable opportunity to submit additional evidence on the question of disability.
(b) Any decision to deny an application shall identify the evidence upon which the decision relied and shall be made within the time period provided by law.
(c) Any tax credit shall be divided evenly among the number of tax payments required annually by the town or city so that a portion of the tax credit shall apply to each tax payment to be made.

§ 72:36. Interpretations; Rules.

The commissioner of revenue administration shall adopt rules, pursuant to RSA 541-A, relative to:
**** SB 102 eff. 10/09/21 I. The commissioner's interpretation of RSA 72:28, 72:28-b, 72:28-c, 72:29, 72:29-a, 72:30, 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, 72:39-b, 72:41, 72:62, 72:66, 72:70; 72:85, and 72:87; and
II. The uniform observance and enforcement in the state of said sections.

§ 72:36-a. Certain Disabled Veterans.

Any person, who is discharged from military service of the United States under conditions other than dishonorable, or an officer who is honorably separated from military service, who owns a specially adapted homestead which has been acquired with the assistance of the Veterans Administration or which has been acquired using proceeds from the sale of any previous homestead which was acquired with the assistance of the Veterans Administration, the person or person's surviving spouse, shall be exempt from all taxation on said homestead, provided that:

I. The person or officer:

(a) Is 100 percent permanently and totally disabled as prescribed in 38 C.F.R. 3.340, total and permanent total ratings and employability; or

(b) Is a double amputee of the upper or lower extremities or any combination thereof, or paraplegic, as the result of service connection; or

(c) Has blindness of both eyes with visual acuity of 5/200 or less, as the result of service connection.

II. Satisfactory proof of such service connection disability is furnished to the assessors.

§ 72:37. Exemption for the Blind.

Every inhabitant who is legally blind as determined by the blind services program, bureau of vocational rehabilitation, department of education shall be exempt each year on the assessed value, for property tax purposes, of his or her residential real estate to the value of $15,000, and a city or town may exempt any amount it may determine is appropriate to address significant increases in property values in accordance with the procedures in RSA 72:27-a. The term "residential real estate" as used in this section shall mean the same as defined in RSA 72:29. All applications made under this section shall be subject to the provisions of RSA 72:33 and RSA 72:34.

§ 72:37-a. Exemption for Improvements to Assist Persons with Disabilities.

I. In this section:

(a) "Person with a disability" means a person who by reason of a physical defect or infirmity permanently requires the use of special aids to enable him to propel himself.

(b) "Residential real estate" has the meaning set forth under RSA 72:29, II.

II. Every owner of residential real estate upon which he resides, and to which he has made improvements for the purpose of assisting a person with a disability who also resides on such real estate, is each year entitled to an exemption from the assessed value, for property tax purposes, upon such residential real estate determined by deducting the value of such improvements from the assessed value of the residential real estate before determining the taxes upon such real estate.

III. The exemption under this section shall apply only in taxable years during which the person with a disability resided on the residential real estate for which the exemption is claimed on April 1 in any given year.

IV. No person shall be entitled to an exemption under this section unless he has filed with the selectmen or assessors, on or before April 15 of some year, a permanent application therefor, signed under the penalty of perjury, on a form approved and provided by the commissioner of revenue administration showing that the applicant is duly entitled and is the true and lawful owner and occupant of the property on which the exemption is claimed. If any person, otherwise qualified to receive an exemption, shall satisfy the selectmen or assessors that he was prevented by accident, mistake or misfortune from filing an application on or before April 15 of the year in which he desires the exemption, said officials may receive said application at a later date and grant an exemption thereunder for that year; but no such application shall be received or exemption granted after the local tax rate has been approved for that year.

V. Whenever the selectmen or assessors refuse to grant an applicant an exemption to which he may be entitled under this section, said applicant may appeal the decision in accordance with RSA 72:34-a.

VI. An exemption granted under this section shall have no effect on an applicant's eligibility for other exemptions as authorized under this chapter.

§ 72:37-b. Exemption for the Disabled.

I. Upon its adoption by a city or town as provided in RSA 72:27-a, any person who is eligible under Title II or Title XVI of the federal Social Security Act for benefits to the disabled shall receive a yearly exemption in an amount to be chosen by the town or city.

I-a. Upon the adoption of this paragraph by a city or town as provided in RSA 72:27-a, a person who is eligible under Title II or Title XVI of the federal Social Security Act on his or her sixty-fifth birthday shall

remain eligible for a yearly exemption either in the amount of the exemption applicable under paragraph I or the amount of the elderly exemption granted to the person under RSA 72:39-b, whichever is greater.
1-b. Upon the adoption of this paragraph by a city or town as provided in RSA 72:27-a, any person who at any time previously was eligible under Title II or Title XVI of the federal Social Security Act for benefits to the disabled, but who is no longer eligible for such federal benefits due to reasons other than the status of that person's disability, shall be eligible for the exemption under paragraph I or I-a, or both as may be applicable, provided that the person submits an affidavit from a physician licenses in New Hampshire that attests to the fact that the person continues to meet the criteria for disability that are used under Title II or Title XVI or the federal Social Security Act.
II. The exemptions in paragraph I and I-a may be applied only to property which is occupied as the principal place of abode by the disabled person. The exemption may be applied to any land or buildings appurtenant to the residence or to manufactured housing if that is the principal place of abode. Nothing in this section shall preclude a qualified applicant from earning an income.
III. No exemption shall be allowed under paragraph I or I-a unless the person applying for an exemption:
(a) Had, in the calendar year preceding said April 1, a net income from all sources, or if married, a combined net income from all sources, of not more than the respective amount determined by the city or town for purposes of paragraph I or I-a. Under no circumstances shall the amount determined by the city or town be less than $13,400 for a single person or $20,400 for married persons. The net income shall be determined by deducting from all moneys received, from any source including social security or pension payments, the amount of any of the following or the sum thereof:

1. Life insurance paid on the death of an insured.
2. Expenses and costs incurred in the course of conducting a business enterprise.
3. Proceeds from the sale of assets.

(b) Owns net assets not in excess of the amount determined by the city or town for purposes of paragraph I, excluding the value of the person's actual residence and the land upon which it is located up to the greater of 2 acres or the minimum single family residential lot size specified in the local zoning ordinance. The amount determined by the city or town shall not be less than $35,000 or, if married, combined net assets in such greater amount as may be determined by the town or city. "Net assets" means the value of all assets, tangible and intangible, minus the value of any good faith encumbrances. "Residence" means the housing unit, and related structures such as an unattached garage or woodshed, which is the person's principal home, and which the person in good faith regards as home to the exclusion of any other places where the person may temporarily live. "Residence" shall exclude attached dwelling units and unattached structures used or intended for commercial or other nonresidential purposes.
(c) Has been a New Hampshire resident for at least 5 years.
IV. Additional requirements for an exemption under paragraph I or I-a shall be that the property is:
(a) Owned by the resident;
(b) Owned by a resident jointly or in common with the resident's spouse, either of whom meets the requirements for the exemption claimed:
(c) Owned by a resident jointly or in common with a person not the resident's spouse, if the resident meets the applicable requirements for the exemption claimed; or
(d) Owned by a resident, or the resident's spouse, either of whom meets the requirements for the exemption claimed, and when they have been married to each other for at least 5 consecutive years.

§ 72:38. Exemption for Aviation Facilities; Partial Reimbursement for Taxes Paid.

I. A town, by vote of a majority of those present and voting at any regular town meeting, acting under an article duly incorporated in the warrant for said meeting, and a city, by vote of the governing body thereof, may exempt the owner of a privately owned air navigation facility available for public use without charge, who holds as of April 1 of any year a certificate for such facility from the department of transportation, division of aeronautics, that the facility is necessary for the maintenance of an effective airway system, from taxation of such facility for each such year. For the purposes of this section the term air navigation facility includes all the surfaces of an airport encompassed within the principal boundaries that are maintained and available for the take-off, landing, taxiing, and open air parking of an aircraft using said airport, any air navigation or communications facility associated with the airport and any passenger terminal building available for public use without charge.
II. The owner of a privately owned airport, which is part of the statewide airport system and use of which is approved by the department of transportation, division of aeronautics, may after paying all local property

taxes owed, apply to the director of the division of aeronautics for a state reimbursement grant in the amount of the portion of property taxes paid on the qualifying area of the airport. Reimbursement grants shall be paid from general funds appropriated to the division of aeronautics for each fiscal year, to the extent that such funds are available. Any application for a reimbursement grant shall be made within 6 months of the date on which the taxes were due and reimbursement shall not be made if application is made after this 6-month period. Measurements of the qualifying area of each airport shall be made by the division and shall remain in effect until the owner notifies the division of a change in property size. In this paragraph, "qualifying area" means non-revenue producing areas that are open to the public and required for airport operation.

III. Applicants for reimbursement shall apply to the division on a form provided by the division. The application form shall contain the following information:

(a) The name and address of any owner.

(b) Name of airport.

(c) Period for which application is being made.

(d) Computed acreage qualifying for reimbursement.

(e) Signature of any owner and date of filing.

(f) Attached copy of most recently paid tax bill.

IV. An owner may contest the division's measurement of qualifying areas or other determinations with regard to reimbursement by petitioning the department for a hearing pursuant to RSA 541-A:31-36.

§ 72:38-a. Tax Deferral for Elderly and Disabled.

I. Any resident property owner may apply for a tax deferral if the person:

(a) Is either at least 65 years old or eligible under Title II or Title XVI of the federal Social Security Act for benefits for the disabled; and

(b) Has owned the homestead for at least 5 consecutive years if the person qualifies as an elderly applicant, or has owned the homestead for at least one year if the person qualifies as a disabled applicant; and

(c) Is living in the home.

The assessing officials may annually grant a person qualified under this paragraph a tax deferral for all or part of the taxes due, plus annual interest at 5 percent, if in their opinion the tax liability causes the taxpayer an undue hardship or possible loss of the property. The total of tax deferrals on a particular property shall not be more than 85 percent of its equity value. The total of tax deferrals shall be determined by the following formula:

Assessed Value = Equalized Assessed Value
Equalization Ratio

Equalized Assessed Value - Total of Priority Liens = Equity Value

Equity Value X .85 = Total Amount Which May be Deferred

At any time during the tax deferral process, the governing body may consider an abatement pursuant to RSA 76:16.

II. A tax deferral shall be subject to any prior liens on the property and shall be treated as such in any foreclosure proceeding.

II-a. No person shall be entitled to the deferral under this section unless the person has filed with the selectmen or assessors, by March 1 following the date of notice of tax under RSA 72:1-d, a permanent application therefor, signed under penalty of perjury, on a form approved and provided by the commissioner of revenue administration, showing that the applicant is the true and lawful owner of the property on which the deferral is claimed and that the applicant is duly qualified at the time of application. Any person who changes residence after filing such a permanent application shall file an amended permanent application on or before December 1 immediately following the change of residence. The filing of the permanent application shall be sufficient for said persons to receive a deferral on an annual basis so long as the applicant does not change residence; provided, however, that towns and cities may require an annual application for the tax deferral authorized for the elderly and disabled by this section. The form shall include the following and such other information deemed necessary by the commissioner:

(a) Instructions on completing and filing the form, including an explanation of the grounds for requesting a deferral.

(b) Sections for information concerning the applicant, the property for which the relief is sought, and other properties owned by the person applying.

(c) A section explaining the appeal procedure and stating the appeal deadline in the event the municipality denies the tax relief request in whole or in part.
(d) A place for the applicant's signature with a certification by the person applying that the application has a good faith basis and the facts in the application are true.

III. If the property is subject to a mortgage, the owner must have the mortgage holder's approval of the tax deferral. Such approval does not grant the town a preferential lien.

IV. When the owner of a property subject to a tax deferral dies, the heirs, heirs-at-law, assignee, or devisee shall have first priority to redeem the estate by paying in full the deferred taxes plus any interest due. If the heirs, heirs-at-law, assignees, or devisees do not redeem the property within 9 months of the date of death of the property owner, the municipality may commit the accrued amount of the deferral to the collector of taxes with a warrant signed by the assessing officials requiring him or her to collect it; and the collector of taxes shall have the same rights and remedies in relation thereto as provided in RSA 76:13 and RSA 80. Prior to holding a tax sale or executing a priority tax lien under RSA 80:59, the collector shall, at least 30 days prior to such tax sale or tax lien execution, send notice by certified or registered mail, to the last known post office address of the current owner, if known, or to the last known address of the deceased taxpayer, and to all mortgagees from whom permission has been sought pursuant to paragraph III of this section. Any person with a legal interest in the property may redeem it, either prior to the tax sale or tax lien execution, or subsequently as set forth in RSA 80:32 or RSA 80:69.

IV-a. When the owner of a property subject to a tax deferral sells or otherwise conveys the property, the owner or grantee shall pay in full the deferred taxes plus any interest due and the municipality shall provide recorded written release or satisfaction of the notice of tax deferral. If the owner or grantee, who shall be deemed to have notice of and shall take title to the property subject to the notice of tax deferral, does not pay the accrued amount on the property within 9 months of the date of sale or conveyance of the property, the municipality may commit the accrued amount of the deferral to the collector of taxes with a warrant signed by the assessing officials requiring him or her to collect it; and the collector of taxes shall have the same rights and remedies in relation thereto as provided in RSA 76:13 and RSA 80. Prior to holding a tax sale or executing a priority tax lien under RSA 80:59, the collector shall, at least 30 days prior to such tax sale or tax lien execution, send notice by certified or registered mail, to the last known post office address of the current owner, if known, or to the last known address of the taxpayer who received the deferral, and to all mortgagees from whom permission has been sought pursuant to paragraph III of this section. Any person with a legal interest in the property may redeem it, either prior to the tax sale or tax lien execution, or subsequently as set forth in RSA 80:32 or RSA 80:69.

V. The assessing officials shall file notice of each tax deferral granted, within 30 days, with the registry of deeds of the county in which the property is located to perfect it.

VI. When a taxpayer appeals the denial of a deferral application to the superior court or board of tax and land appeals, the court or board may reverse or affirm, wholly or partly, or may modify the decision brought up for review when there is an error of law or when the court or board is persuaded by the balance of probabilities, on the evidence before it, that said decision is unreasonable.

§ 72:38-b Exemption for Deaf or Severely Hearing Impaired Persons; Procedure for Adoption.

I. Any deaf person or person with severe hearing impairment shall be exempt each year on the assessed value, for property tax purposes, of his or her residential real estate to the value of $15,000, and a city or town may exempt any amount it may determine is appropriate to address significant increases in property values in accordance with the procedures in this section. For residential real estate owned by the spouse of an eligible person, the exemption shall be allowed if they have been married for at least 5 years. The term "residential real estate" as used in this section shall mean the same as defined in RSA 72:29. All applications made under this section shall be subject to the provisions of RSA 72:33 and RSA 72:34.

II. The exemption in paragraph I applies only to property which is occupied as the principal place of abode by the eligible deaf person or person with severe hearing impairment. For purposes of this section, "deaf person or person with severe hearing impairment" means a person who has a 71 Db hearing average hearing loss or greater in the better ear as determined by a licensed audiologist or qualified otolaryngologist, who may rely on a visual means of communication, such as American Sign Language or speech recognition, and whose hearing is so impaired as to substantially limit the person from processing linguistic information through hearing, with or without amplification, so as to require the use of an interpreter or auxiliary aid. The exemption may be applied to any land or building appurtenant to the residence or to manufactured housing if that is the principal place of abode.

III. No exemption shall be allowed under paragraph I unless the person applying therefor:
(a) Has resided in this state for at least 5 consecutive years preceding April 1 in the year in which the exemption is claimed.
(b) Had in the calendar year preceding said April 1 a net income from all sources, or if married, a combined net income from all sources, of not more than the respective amount determined by the city or town for purposes of paragraph I. Under no circumstances shall the amount determined by the city or town be less than $13,400 for a single person or $20,400 for married persons. The net income shall be determined by deducting from all moneys received, from any source including social security or pension payments, the amount of any of the following or the sum thereof:

1. Life insurance paid on the death of an insured.
2. Expenses and costs incurred in the course of conducting a business enterprise.
3. Proceeds from the sale of assets.

(c) Owns net assets not in excess of the amount determined by the city or town for purposes of paragraph I, excluding the value of the person's actual residence and the land upon which it is located up to the greater of 2 acres or the minimum single family residential lot size specified in the local zoning ordinance. The amount determined by the city or town shall not be less than $35,000 or, if married, combined net assets in such greater amount as may be determined by the town or city. "Net assets" means the value of all assets, tangible and intangible, minus the value of any good faith encumbrances. "Residence" means the housing unit, and related structures such as an unattached garage or woodshed, which is the person's principal home, and which the person in good faith regards as home to the exclusion of any other places where the person may temporarily live. "Residence" shall exclude attached dwelling units and unattached structures used or intended for commercial or other nonresidential purposes.
IV. Additional requirements for an exemption under paragraph I shall be that the property is:
(a) Owned by the resident:
(b) Owned by a resident jointly or in common with the resident's spouse, either of whom meets the requirements for the exemption claimed;
(c) Owned by a resident jointly or in common with a person not the resident's spouse, if the resident meets the applicable requirements for the exemption claimed;
(d) Owned by a resident, or the resident's spouse, either of whom meets the requirements for the exemption claimed, and when they have been married to each other for at least 5 consecutive years.
V. In addition to the exemption provided in this section, a person may claim an exemption for improvements to assist persons who are deaf or severely hearing impaired as follows:
(a) For every owner of residential real estate upon which he or she resides, and to which he or she has made improvements for the purpose of assisting a person who is deaf or severely hearing impaired who also resides on such real estate, is each year entitled to an exemption from the assessed value, for property tax purposes, upon such residential real estate determined by deducting the value of such improvements from the assessed value of the residential real estate before determining the taxes upon such real estate.
(b) The exemption under this paragraph shall apply only in taxable years during which the person who is deaf or severely hearing impaired resided on the residential real estate for which the exemption is claimed on April 1 in any given year.
VI. Any town or city may adopt, modify, or rescind the provisions of this section in the manner provided in RSA 72:27-a.
VII. the vote shall specify the provisions of the exemptions provided in RSA 72:38-b. The exemption shall take effect in the tax year beginning April 1 following its adoption.
VIII. A municipality may rescind the exemptions provided by this section in the manner described in paragraph VI.

§ 72:39-a. Conditions for Elderly Exemption.

I. No exemption shall be allowed under RSA 72:39-b unless the person applying therefor:
(a) Has resided in this state for at least 3 consecutive years preceding April 1 in the year in which the exemption is claimed.
(b) Had in the calendar year preceding said April 1 a net income from all sources, or if married, a combined net income from all sources, of not more than the respective amount applicable to each age group as determined by the city or town for purposes of RSA 72:39-b. Under no circumstances shall the amount determined by the city or town be less than $13,400 for a single person or $20,400 for married persons. The

net income shall be determined by deducting from all moneys received, from any source including social security or pension payments, the amount of any of the following or the sum thereof:
(1) Life insurance paid on the death of an insured;
(2) Expenses and costs incurred in the course of conducting a business enterprise;
(3) Proceeds from the sale of assets.
(c) Owns net assets not in excess of the amount determined by the city or town for purposes of RSA 72:39-b, excluding the value of the person's actual residence and the land upon which it is located up to the greater of 2 acres or the minimum single family residential lot size specified in the local zoning ordinance. The amount determined by the city or town shall not be less than $35,000. A city or town may set a combined net assets amount for married persons in such greater amount as the legislative body of the city or town may determine."Net assets" means the value of all assets, tangible and intangible, minus the value of any good faith encumbrances. "Residence" means the housing unit, and related structures such as an unattached garage or woodshed, which is the person's principal home, and which the person in good faith regards as home to the exclusion of any other places where the person may temporarily live. "Residence" shall exclude attached dwelling units and unattached structures used or intended for commercial or other nonresidential purposes.
II. Additional requirements for an exemption under RSA 72:39-b shall be that the property is:
(a) Owned by the resident; or
(b) Owned by a resident jointly or in common with the resident's spouse, either of whom meets the age requirement for the exemption claimed; or
(c) Owned by a resident jointly or in common with a person not the resident's spouse, if the resident meets the applicable age requirement for the exemption claimed; or
(d) Owned by a resident, or the resident's spouse, either of whom meets the age requirement for the exemption claimed, and when they have been married to each other for at least 5 consecutive years.
III. Upon the death of an owner residing with a spouse pursuant to subparagraph II(b) or II(d), the combined net asset amount for married persons determined by the city or town shall continue to apply to the surviving spouse for the purpose of the exemption granted under RSA 72:39-b until the sale or transfer of the property by the surviving spouse or until the remarriage of the surviving spouse.

§ 72:39-b. Procedure for Adoption and Modification of Elderly Exemption.

I. Any town or city may adopt or modify elderly exemptions by the procedure in RSA 72:27-a.
II. An elderly exemption, based on assessed value for qualified taxpayers, may be granted for a different dollar amount determined by the town or city, to a person 65 years of age up to 75 years, to a person 75 years of age up to 80 years, and to a person 80 years of age or older. To qualify, the person must have been a new Hampshire resident for at least 3 consecutive years, own the real estate individually or jointly, or if the real estate is owned by such person’s spouse, they must have been married to each other for at least 3 consecutive years. In addition, the taxpayer must have a net income in each applicable age group of not more than a dollar amount determined by the town or city of not less than $13,400 or, if married, a combined net income of not more than a dollar amount determined by the town or city of not less than $20,400; and own net assets not in excess of a dollar amount determined by the town or city of not less than $35,000, excluding the value of the person’s residence or, if married, combined net assets not in excess of a dollar amount determined by the town or city of not less than $35,000 excluding the value of the residence. Under no circumstances shall the amounts of the exemption in any age category be less than $5,000. the combined net asset amount for married persons shall apply to a surviving spouse until the sale or transfer of the property by the surviving spouse or until the remarriage of the surviving spouse.

§ 72:40-a. Limitation.

In addition to other conditions hereunder, no exemption shall be allowed under RSA 72:39-b if the resident applying therefor has, within the preceding 5 years, received transfer of the real estate from a person under the age of 65 related to him by blood or marriage.

§ 72:40-b. Publishing Prohibited.

The names of persons receiving an exemption under RSA 72:39-b shall not be printed in any list for publication except as required under RSA 74:2.

§ 72:41. Proration.
If any entitled person or persons shall own a fractional interest in residential real estate, each such entitled person shall be granted exemption in proportion to his interest therein with other persons so entitled, but in no case shall the total exemption to all persons so entitled exceed the amount provided in RSA 72:39-b.
§ 72:41-a. Removal from State; Residency Requirement.
Any person who has qualified for the exemption under RSA 72:39-b, who has met the conditions for an exemption under RSA 72:39-a, and who has filed a permanent application for the exemption under RSA 72:42, shall not be required to meet the residency requirement under RSA 72:39-a a second time if it becomes necessary for the person to leave New Hampshire and establish residency in another state for any length of time due to health reasons, and who then reestablishes his residency in New Hampshire.

SOLAR ENERGY SYSTEMS EXEMPTION

§ 72:61. Definition of Solar Energy Systems.
I. For purposes of an exemption under RSA 72:62 adopted before January 1, 2020, in this subdivision "solar energy system" means a system which utilizes solar energy to heat or cool the interior of a building or to heat water for use in a building and which includes one or more collectors and a storage container. "Solar energy system" also means a system which provides electricity for a building by the use of photovoltaic panels.
II. In a municipality that adopts or re-adopts the exemption under RSA 72:62 on or after January 1, 2020, "solar energy system" means, in addition to the definition in paragraph I, a system which utilizes solar energy to produce electricity for a building and includes photovoltaics, inverters, and storage. Systems may be off grid or connected to the grid in a net metered or group net metered arrangement pursuant to RSA 374-A:9 or in a direct retail sale arrangement pursuant to RSA 374-A:2-a.
§ 72:62. Exemption for Solar Energy Systems.
Each city and town may adopt under RSA 72:27-a an exemption from the assessed value, for property tax purposes, for persons owning real property which is equipped with a solar energy system as defined in RSA 72:61.
§ 72:64. Application for Exemption.
Applications for exemptions under RSA 72:62 shall be governed by the provisions of RSA 72:33, 72:34, and 72:34-a.

WIND-POWERED ENERGY SYSTEMS EXEMPTION

§ 72:65. Definition of Wind-Powered Energy Systems.
I. For purposes of an exemption under RSA 72:66 adopted before January 1, 2020, in this subdivision, "wind-powered energy system" means any wind powered devices which supplement or replace electric power supplied to households or businesses at the immediate site.
II. In a municipality that adopts or re-adopts the exemption under RSA 72:66 on or after January 1, 2020, "wind powered energy system" means a system that utilizes wind power to produce electricity for a building and includes all wind-powered devices, inverters, and storage. Systems may be off grid or connected to the grid in a net metered or group net metered arrangement pursuant to RSA 374-A:9 or in a direct retail sale arrangement pursuant to RSA 374-A:2-a.
§ 72:66. Exemption for Wind-Powered Energy Systems.
Each city and town may adopt under RSA 72:27-a an exemption from the assessed value, for property tax purposes, for persons owning real property which is equipped with a wind-powered energy system.
§ 72:68. Application for Exemption.
Applications for exemptions under RSA 72:66 shall be governed by the provisions of RSA 72:33, 72:34, and 72:34-a.

WOODHEATING ENERGY SYSTEMS EXEMPTIONS

§ 72:69. Definition of Wood Heating Energy System.
In this subdivision "wood heating energy system" means a wood burning appliance designed to operate as a central heating system to heat the interior of a building. The appliance may burn wood solely or burn wood in combination with another fuel. A central heating system shall include a central appliance to distribute heat by a series of pipes, ducts or similar distribution system throughout a single building or group of buildings. A wood burning appliance shall not include a fireplace, meaning a hearth, fire chamber or similarly prepared place with a chimney intended to be usable in an open configuration whether or not it

may also be closed and operated closed; or a wood stove meaning a wood burning appliance designed for space heating purposes which does not operate as a central heating system or as a sole source of heat.

§ 72:70. Exemption for Wood Heating Energy Systems.

Each city and town may adopt under RSA 72:27-a an exemption from the assessed value, for property tax purposes, for persons owning real property which is equipped with a wood heating energy system.

§ 72:72. Application for Exemption.

Applications for exemptions under RSA 72:70 shall be governed by the provisions of RSA 72:33, 72:34, and 72:34-a.

Payment in Lieu of Taxes for Renewable Generation Facilities

§72:73 Definition of Renewable Generation Facility.

In this subdivision, "renewable generation facility" means a facility which produces electric energy for resale solely by the use, as a primary energy source, of geothermal energy, tidal or wave energy, wind energy, solar thermal energy, photovoltaic energy, landfill gas energy, hydro energy, biomass energy, energy generated from bio-oil, bio synthetic gas, and biodiesel as defined in RSA 362-A:1-a, I, I-a and I-b, including the land, all rights, easements, and other interests thereto, and all dams, buildings, structures, and other improvements situated thereon which are necessary or incidental to the production of power at the facility.

§72:74 Payment in Lieu of Taxes.

I. The owner of a renewable generation facility and the governing body of the municipality in which the facility is located may, after a duly noticed public hearing, enter into a voluntary agreement to make a payment in lieu of taxes. A lessee of a renewable generation facility which is responsible for the payment of taxes on the facility may also enter into a voluntary agreement with the municipality in which the facility is located to make a payment in lieu of taxes, provided the lessee shall send by certified mail to the lessor written notice which shall state that the property of the lessor may be subject to RSA 80 should the lessee fail to make the payments required by the agreement. A copy of such notice shall be provided to the municipality in which the facility is located.

**** HB64 Eff. 7/1/21 II. A renewable generation facility subject to a voluntary agreement to make a payment in lieu of taxes under this section shall be subject to the laws governing the utility property tax under RSA 83-F. Payments made pursuant to such agreement shall satisfy any tax liability relative to the renewable generation facility that otherwise exists under RSA 72. The payment in lieu of taxes shall be equalized under RSA 21-J:3, XIII in the same manner as other payments in lieu of taxes, but shall be excluded from the tax base used to determine the statewide education property tax in accordance with RSA 76:8, I(a). In the absence of a payment in lieu of taxes agreement, the renewable generation facility shall be subject to taxation under RSA 72.

III. If a municipality that contains more than one school district receives a payment in lieu of taxes under this section, the proceeds shall be prorated to the districts in the same manner as local taxes are prorated to the districts, or in the case of a cooperative school district between the city or town and pre-existing school district.

IV. The collection procedures in RSA 80 shall be used to enforce a voluntary agreement to make a payment in lieu of taxes authorized by this section.

V. If a municipality enters into a voluntary payment in lieu of taxes agreement with an owner, or a lessee responsible for payment of taxes, of a renewable generation facility, the municipality, upon the request of the owner, or a lessee responsible for payment of taxes, of any other renewable generation facility located within the municipality, shall offer a comparable agreement to the owner or lessee of such facility.

VI. Except as provided in paragraph VII, no voluntary agreement entered into under this section shall be valid for more than 5 years; however, any such agreement may be renewed or amended and restated for any number of consecutive periods of 5 years or less.

VII. The owner of a renewable generation facility and the governing body of the municipality in which the facility is located may agree to a term exceeding 5 years if such term is necessary for the financing of the project or is otherwise advantageous to both parties and both parties agree to such term.

§72:74-a Payment in Lieu of Taxes for Combined Heat and Power Agricultural Facilities.

I. In this section, "combined heat and power agricultural facility" means a facility that engages in commercial agricultural production and uses an on-site combined heat and power system, as defined by RSA 362-A:1-a, I-d, with the exception that the size of such system may be up to .5 MW of electric power

per acre of the portion of the combined heat and power agricultural facility that consists of that acreage that is used in the production and storage of agricultural commodities that are raised for sale, to furnish at least 85 percent of the facility's heat and power needs, not to exceed a total of .5 MW of electric power per acre of the portion of the combined heat and power agricultural facility that consists of that acreage that is used in the production and storage of agricultural commodities that are raised for sale. A combined heat and power agricultural facility shall not constitute a "utility" as defined by RSA 83-F:1, IV. A combined heat and power agricultural facility shall include all structures used for active agricultural purposes, including any buildings in which the combined heat and power system is housed, all structures ancillary to the combined heat and power agricultural facility, and the entirety of the lot on which such structures are physically located.

II. The owner of a combined heat and power agricultural facility and the governing body of the municipality in which the facility is located may, after a duly noticed public hearing, enter into a voluntary agreement to make a payment in lieu of taxes. A lessee of a combined heat and power agricultural facility which is responsible for the payment of taxes on the facility may also enter into a voluntary agreement with the municipality in which the facility is located to make a payment in lieu of taxes, provided the lessee shall send by certified mail to the lessor written notice which shall state that the property of the lessor may be subject to RSA 80 should the lessee fail to make the payments required by the agreement. A copy of such notice shall be provided to the municipality in which the facility is located.

III. A combined heat and power agricultural facility subject to a voluntary agreement to make a payment in lieu of taxes under this section shall not be subject to the laws governing the utility property tax under RSA 83-F. Payments made pursuant to such agreement shall satisfy any tax liability relative to the combined heat and power agricultural facility that otherwise exists under RSA 72. The payment in lieu of taxes shall be equalized under RSA 21-J:3, XIII in the same manner as other payments in lieu of taxes. In the absence of a payment in lieu of taxes agreement, the combined heat and power agricultural facility shall be subject to taxation under RSA 72.

IV. If a municipality that contains more than one school district receives a payment in lieu of taxes under this section, the proceeds shall be prorated to the districts in the same manner as local taxes are prorated to the districts, or in the case of a cooperative school district between the city or town and pre-existing school district.

V. The collection procedures in RSA 80 shall be used to enforce a voluntary agreement to make a payment in lieu of taxes authorized by this section.

VI. If a municipality enters into a voluntary payment in lieu of taxes agreement with an owner, or a lessee responsible for payment of taxes, of a combined heat and power agricultural facility, the municipality, upon the request of the owner, or a lessee responsible for payment of taxes, of any other combined heat and power agricultural facility located within the municipality, shall offer a comparable agreement to the owner or lessee of such other facility.

VII. Except as provided in paragraph VIII, no voluntary agreement entered into under this section shall be valid for more than 5 years; however, any such agreement may be renewed or amended and restated for any number of consecutive periods of 5 years or less.

VIII. The owner of a combined heat and power agricultural facility and the governing body of the municipality in which the facility is located may agree to a term exceeding 5 years if such term is necessary for the financing of the project or is otherwise advantageous to both parties and both parties agree to such term.

Commercial and Industrial Construction Exemption

§ 72:75 Definitions.

I. In this subdivision:

(a) "Commercial uses" shall include all retail, wholesale, service, and similar uses.

(b) "Eligible municipality" shall mean any city or town in Coos county.

(c) "Industrial uses" shall include all manufacturing, production, assembling, warehousing, or processing of goods or materials for sale or distribution, research and development activities, or processing of waste materials.

II. An eligible municipality adopting a property tax exemption pursuant to RSA 72:76 may, in lieu of the

definitions in this section, adopt by reference the definitions of similar terms as may be contained in that town's or city's zoning ordinances.

§ 72:76 Property Tax Exemption. – An eligible municipality may, by vote of the local legislative body pursuant to RSA 72:77, adopt a new construction property tax exemption for commercial or industrial uses, or both. The exemption shall apply only for municipal and local school property taxes assessed by the municipality which shall exclude state education property taxes under RSA 76:3 and county taxes assessed against the municipality under RSA 29:11, and shall be a specified percentage on an annual basis of the increase in assessed value attributable to construction of new structures, and additions, renovations, or improvements to existing structures. The exemption may run for a maximum period of 10 years following the new construction; provided, however, that the exemption for all years shall cumulatively not exceed 500 percent of the increased assessed value. Once adopted by the local legislative body, the percentage rate and duration of the exemption shall be granted uniformly within that municipality to all projects for which a proper application is filed.

§72:77 Procedure for Adoption. –

I. A municipality desiring to adopt the provisions of RSA 72:76 shall do so in accordance with the procedures set forth in RSA 72:27-a. The vote shall specify the percentage of new assessed value to be exempted, the number of years duration of the exemption following new construction, and a reference to zoning use category definitions, if applicable. The exemption shall take effect in the tax year beginning April 1 following its adoption.

II. A vote adopting RSA 72:76 shall remain in effect for a maximum of 5 tax years; provided, however, that for any application which has already been granted prior to expiration of such 5 tax year period, the exemption shall continue to apply at the rate and for the duration in effect at the time it was granted.

§72:78 Application for Exemption. –

I. An owner shall apply for the exemption under RSA 72:76 prior to construction, but not after December 31 before the beginning of the tax year for which the exemption is sought. In such cases the selectmen or assessors may anticipatorily grant the exemption, subject to adjustment when the actual increase in assessed value becomes known. If construction is partially complete on April 1 of any year, the exemption for that year shall be based on the increased assessed value attributable to the partial construction, but the duration of the exemption shall be adjusted such that the cumulative amount of exemptions received, based on the construction as completed, is proportional to that received by other eligible properties.

II. The selectmen or assessors shall notify the applicant of their decision no later than February 28 before the beginning of the tax year for which the exemption is sought. The decision shall specify the amount of the exemption, that it is effective with the new tax year and the number of years for which the exemption applies to qualified construction. The decision of the selectmen or assessors may be appealed in the manner set forth in RSA 72:34-a.

III. The selectmen or assessors may request such additional or updated information as is necessary to determine eligibility. If they are satisfied that the applicant has willfully made any false statement, or has refused to provide information after such a request, they may refuse to grant the exemption.

IV. If the municipality completes a revaluation during the period for which an exemption has been granted, the amount of the exemption shall be adjusted by the difference in equalization ratios applicable in the municipality before and after the revaluation.

§72:79 Commission to Study Taxability of Lease Interests in Public Property. –

I. There is established a commission to study taxability of lease interests in public property. The commission shall determine if sufficient language exists in RSA 72:23, I to define property subject to taxation.

II. The members of the commission shall be as follows:

(a) One member of the senate, appointed by the president of the senate.

(b) Two members of the house of representatives, appointed by the speaker of the house of representatives.

(c) The commissioner of the department of revenue administration, or designee.

(d) One representative of the New Hampshire Municipal Association, appointed by the association.

(e) One representative of the New Hampshire Association of Assessing Officials, appointed by the association.

III. Legislative members of the commission shall receive mileage at the legislative rate when attending to the duties of the commission.

IV. The members of the commission shall elect a chairperson from among the members. The first meeting of the commission shall be called by the senate member. The first meeting of the commission shall be held within 45 days of the effective date of this section. Four members of the commission shall constitute a quorum.

V. The commission shall report its findings and any recommendations for proposed legislation to the speaker of the house of representatives, the president of the senate, the house clerk, the senate clerk, the governor, and the state library on or before December 1, 2016

§72:80 Definitions.

I. In this subdivision:

(a) "Commercial uses" shall mean all retail, wholesale, service, and similar uses.

(b) "eligible municipality" shall mean any city or town in the state.

(c) "Industrial uses" shall include all manufacturing, production, assembling, warehousing, or processing of goods or materials for sale or distribution, research and development activities, or processing of waste materials.

II. An eligible municipality adopting a property tax exemption pursuant to RSA 72:81 may, in lieu of the definitions in this section, adopt by reference the definitions of similar terms as may be contained in that town's or city's zoning ordinances.

§72:81 Property Tax Exemption.

I. An eligible municipality may, by vote of the local legislative body pursuant to RSA 72:82, adopt a new construction property tax exemption for commercial or industrial uses, or both. The intent of the exemption is to provide incentives to businesses to build, rebuild, modernize, or enlarge within the municipality. The exemption shall apply only for municipal and local school property taxes assessed by the municipality which shall exclude state education property taxes under RSA 76:3 and county taxes assessed against the municipality under RSA 29:11, and shall be a specified percentage on an annual basis of the increase in assessed value attributable to construction of new structures, and additions, renovations, or improvements to existing structures, but which shall not exceed 50 percent per year. The exemption may run for a maximum period of 10 years following the new construction.

II. Once adopted by the local legislative body, the percentage rate and duration of the exemption shall be granted on a per case basis based on the amount and value of public benefit as determined by the governing body either:

(a) To all properties within the municipality; or

(b) To a specific group or groups of parcels within the municipality as designated by the legislative body.

III. For the purposes of this section, public benefit shall be defined by the local legislative body as part of the adoption of the property tax exemption.

§72:82 Procedure for Adoption.

I. A municipality desiring to adopt the provisions of RSA 72:81 shall do so in accordance with the procedures set forth in RSA 72:27-a. The vote shall specify that the exemption, if granted, shall apply to all properties within the municipality if adopted in accordance with RSA 72:81, II(a) or to a specific group or groups of parcels within the municipality if adopted in accordance with RSA 72:81, II(b). The vote shall specify the maximum percentage of new assessed value to be exempted, the maximum number of years duration of the exemption following new construction, a definition of public benefit, and a reference to zoning use category definitions, if applicable. The exemption shall take effect in the tax year beginning April 1 following its adoption.

II. A vote adopting RSA 72:81 shall remain in effect for a maximum of 5 tax years; provided, however, that for any application which has already been granted prior to expiration of such 5 tax year period, the exemption shall continue to apply a the rate and for the duration in effect at the time it was granted.

§72:83 Application for Exemption.

I. An owner shall apply for the exemption under RSA 72:81 prior to construction, but not after December 31 before the beginning of the tax year for which the exemption is sought. In such cases the selectmen or assessors may anticipatorily grant exemption, subject to adjustment when the actual increase in assessed value becomes known. If construction is partially complete on April 1 of any year, the exemption for that year shall be based on the increased assessed value attributable to the construction, but the duration of the exemption shall be adjusted such that the cumulative amount of exemptions received, based on the construction as completed, is proportional to that received by other eligible properties.

II. The selectmen or assessors shall notify the applicant of their decision no later than February 28 before the beginning of the tax year for which the exemption is sought. The decision shall specify the amount of the exemption, that is effective with the new tax year, and the number of years for which the exemption applies to qualified construction. The decision of the selectmen or assessors may be appealed in the manner set forth in RSA 72:34-a.

III. The selectmen or assessors may request such additional or updated information as is necessary to determine eligibility. If they are satisfied that the applicant has willfully made any false statement, or has refused to provide information after such a request, they may refuse to grant the exemption.

IV. If the municipality completes a revaluation during the period for which an exemption has been granted, the amount of the exemption shall be adjusted by the difference in equalization ratios applicable in the municipality before and after the revaluation.

§72:84 Electric Energy Storage System Exemption.

Electric Energy Storage System; Definition. In this subdivision "electric energy storage system" means a facility located behind a retail meter that stores electrical energy that is otherwise produced by an electricity generator or uses electricity to concentrate and store thermal energy, by electrical, chemical, mechanical, or thermal means, for discharge or use at a later time, whether in the form of thermal energy to meet space or process heating or cooling loads or electricity, which can be used to reduce peak loads, compensate for variability in renewable energy production, or provide other grid services, and which does not participate in any wholesale energy markets administered by ISO New England as a registered asset or otherwise. An electric energy storage system shall not include conventional electric resistance or gas domestic hot water heaters.

72:85 Exemption for Electric Energy Storage Systems.

A city or town may adopt an exemption under RSA 72:27-a from the assessed value for property tax purposes, for persons owning real property which is equipped with an electrical energy storage system.

****** SB 102 eff. 10/9/21 72:86 Application for Exemption**.

Applications for exemptions under RSA 72:85 and RSA 72:87 shall be governed by the provisions of RSA 72:33, RSA 72:34, and RSA 72:34-a.

CHAPTER 72-A.
BOAT FEE

§ 72-A:1. Definitions.

As used in this chapter:

I. "Canoe" means a narrow, lightweight boat with its sides meeting in a sharp edge at each end propelled by one or more paddles. A kayak is an Eskimo-type canoe.

I-a. "Commercial boat" means a vessel used primarily for commercial purposes which, in the case of vessels used for tidal and coastal waters, is verified by the department of safety by means of a notarized document affirming that the vessel is so used. This documentation shall include, where applicable, the individual's national marine fisheries identification number, federal tax identification number filed with the department of revenue administration, a copy of the New Hampshire saltwater fishing license number, a copy of the New Hampshire commercial lobster license, a copy of the Certificate of Documentation from the United States Coast Guard, a statement declaring the commercial use of the vessel, a declaration that the vessel is not used for more than 14 days for noncommercial use, and an acknowledgment that falsification of any information is a violation. For the purposes of this paragraph "primarily for commercial purposes" means that the vessel is not used for more than 14 days of noncommercial use per registration year.

II. "Cruiser" means a power-driven boat intended for cruising with living accommodations, the hull designed with its sides meeting in a sharp edge at the bow and the sides meeting at a flat surface at the stern.

III. "Houseboat" means a barge-like boat fitted for use as a floating dwelling propelled by either inboard or outboard power.

IV. "Inboard runabout" means a small pleasure motorboat equipped with the motor located inside the hull, and may be propelled by a jet drive, transom drive, or through bottom drive.

V. "Outboard" means a motorboat equipped with the motor located on the exterior of the hull, usually mounted on the stern.

VI. "Pontoon boat" means a boat supported by one or more cylindrical floats propelled by either inboard or outboard power.

VII. "Rowboat" means a small boat made to be rowed.

VIII. "Sailboard" means a small boat having a wide, flat hull and a sail by means of which it is propelled, and primarily designed to be sailed by sitting on the deck and not by sitting in a cockpit.

IX. "Sailboat" means a boat having sails as its principal means of propulsion, provided with a cockpit or trampoline where the steersman may sit; it may have auxiliary inboard or outboard power.

§ 72-A:2. Boat Fee.

A boat fee is hereby imposed on all boats, except boats in the following exempt categories:

I. All boats under 10 feet in length, including ski craft as defined in RSA 270:73, V, under 10 feet in length.

II. Canoes, kayaks, rowboats, sailboats under 20 feet in length, sailboards and sailing canoes.

III. Commercial boats.

IV. Boats that are exempt pursuant to RSA 270-E:4.

§ 72-A:3. Amount of Fee.

I. The boat fee shall be as indicated in the following chart:

Age of Boat						
Length in feet	Motor	New	1yr old	2yr old or older	3yr old	4yr old
(a) Cruisers						
Up to 24	Single	$112.80	$75.20	$56.40	$37.60	$18.80
Up to 24	Twin	$139.20	$92.80	$69.60	$46.40	$23.20
24.1-28	Single	$154.08	$102.72	$77.40	$51.36	$25.68
24.1-28	Twin	$235.20	$156.80	$117.60	$78.40	$39.20
28.1-32	Single	$265.44	$176.96	$132.72	$88.48	$44.24
28.1-32	Twin	$336.48	$224.32	$168.24	$112.16	$56.08
32.1-36	Twin	$471.36	$314.25	$235.68	$157.12	$78.56
36.1-40	Twin	$617.76	$411.84	$308.88	$205.92	$102.96
40.1-44	Gas	$783.84	$522.56	$391.92	$261.28	$130.64

40.1-44	Diesel	$971.52	$647.68	$485.76	$323.84	$161.92
44.1-48	Gas	$1047.36	$698.21	$523.08	$349.12	$174.56
44.1-48	Diesel	$1324.32	$882.88	$662.16	$441.44	$220.72
48.1-52	Diesel	$1543.20	$1028.80	$771.60	$514.40	$257.20
52.1 or over	Diesel	$1761.40	$1174.40	$880.80	$587.20	$293.60

(b) Inboard Runabouts

10-17	$49.44	$32.96	$24.72	$16.48	$10.00
17.1-20	$75.84	$50.56	$37.92	$25.28	$12.64
20.1-24	$119.04	$79.36	$59.52	$39.68	$19.84
24.1-28	$188.64	$125.76	$94.32	$62.88	$31.44
28.1-32	$320.16	$213.44	$160.08	$106.72	$53.56
32.1-36	$526.08	$350.72	$263.04	$175.36	$87.68
36.1-40	$610.56	$407.04	$305.28	$203.52	$101.76
40.1 or over	$701.28	$467.52	$350.64	$233.76	$116.88

(c) Outboard with Motor

10-12	Up to 10HP	$10.00	$10.00	$10.00	$10.00	$10.00
10-12	10.1-20HP	$10.00	$10.00	$10.00	$10.00	$10.00
10-12	20.1 or over	$18.48	$12.32	$10.00	$10.00	$10.00
12.1-16	Up to 10HP	$10.56	$10.00	$10.00	$10.00	$10.00
12.1-16	10.1-50HP	$19.44	$12.96	$10.00	$10.00	$10.00
12.1-16	50.1 or over	$45.36	$30.24	$22.68	$15.12	$10.00
16.1-18	Up to 10HP	$14.88	$10.00	$10.00	$10.00	$10.00
16.1-18	10.1-50HP	$23.76	$15.84	$11.88	$10.00	$10.00
16.1-18	50.1-100HP	$34.08	$22.72	$17.04	$11.36	$10.00
16.1-18	100.1 or over	$60.00	$40.00	$30.00	$20.00	$10.00
18.1-22	Up to 100HP	$78.24	$52.16	$39.12	$26.08	$13.04
18.1-22	100.1-175	$88.80	$59.20	$44.40	$29.60	$14.80
18.1-22	175.1 or over	$107.76	$71.84	$53.88	$35.92	$17.96
22.1-26	Up to 175HP	$128.64	$85.76	$64.32	$42.88	$21.44
22.1-26	175.1-300	$147.84	$98.56	$73.92	$49.28	$24.64
22.1-26	300.1 or over	$182.40	$121.60	$91.20	$60.80	$30.40
26.1-30	Up to 175HP	$165.60	$110.40	$82.80	$55.20	$27.60
26.1-30	175.1-300	$182.40	$121.60	$91.20	$60.80	$30.40
26.1-30	300.1 or over	$202.56	$135.04	$101.28	$67.52	$33.76
30.1-over	Up to 300	$221.76	$147.84	$110.88	$73.92	$36.96
30.1-over	300.1-500	$262.08	$174.72	$131.04	$87.36	$43.68
30.1-over	500.1/over	$$344.10	$229.40	$172.05	$114.70	$57.35

(d) Pontoon and Houseboats

10-18	O/B	$32.63	$21.75	$16.31	$10.88	$10.00
10-18	I/B or I/O	$68.26	$45.50	$34.13	$22.75	$11.38
18.1-22	O/B	$44.64	$29.76	$22.32	$14.88	$10.00
18.1-22	I/B or I/O	$78.72	$52.48	$39.36	$26.24	$13.12
22.1-26	O/B	$49.20	$32.80	$24.60	$16.40	$10.00
22.1-26	I/B or I/O	$81.60	$54.40	$40.80	$27.20	$13.60
26.1-30	O/B	$72.72	$48.40	$36.36	$24.24	$12.12
26.1-30	I/B or I/O	$86.40	$57.60	$43.20	$28.80	$14.40
30.1 or over	O/B	$98.16	$65.44	$49.08	$32.72	$16.36
30.1-36	I/O	$125.76	$83.84	$62.88	$41.92	$20.96
36.1-40	I/O	$257.72	$171.76	$128.76	$85.84	$42.92
40.1-46	I/O	$468.72	$312.48	$234.36	$156.24	$78.12
46.1-50	I/O	$628.56	$419.04	$314.28	$209.52	$104.76
50.1 ov over	I/O	$724.32	$482.88	$362.16	$241.44	$120.72

(e) Sailboats

20.1-24	O/B Aux or none	$62.88	$41.92	$31.44	$29.96	$10.48
24.1-28	O/B Aux or none	$127.68	$85.12	$63.84	$42.56	$21.28
24.1-28	I/B Aux	$138.72	$92.48	$69.36	$46.24	$23.12
28.1-32	O/B Aux or none	$222.24	$148.16	$111.12	$74.08	$37.04
32.1-36	I/B Aux	$237.12	$182.08	$136.56	$91.04	$45.52
36.1-40	I/B Aux	$411.36	$274.24	$205.68	$137.12	$68.56
40.1-44	I/B Aux	$568.56	$379.04	$284.28	$189.52	$94.76
44.1-48	I/B Aux	$630.00	$420.00	$315.00	$210.00	$105.00
48.1or over	I/B Aux	$783.84	$522.56	$391.92	$261.28	$130.64

II. The minimum boat fee shall be $10.

III. The model year shall be the base year in determining the age of a boat pursuant to this section.

IV. Where reference is made in this section to horsepower (HP), it shall be considered to be shaft horsepower.

V. The designation I/B shall stand for inboard motor, O/B for outboard motor and I/O for inboard/outboard motor as used in this section.

§ 72-A:4. Collection.

The boat fee shall be collected as follows:

I. For boats which are required to be registered with the department of safety under the provisions of RSA 270-E, the fee shall be paid prior to, or at the time of, registration. The fee may be paid to:

(a) An agent of the department of safety duly authorized to issue boat registrations under RSA 270-E. These agents shall furnish a surety bond as required in RSA 41:6;

(b) The town or city clerk, or tax collector in the place where the boat is registered; or

(c) The department of safety.

II. For boats which are exempt from the department of safety registration, the fee shall be paid to the town or city clerk, or tax collector as provided in RSA 72-A:8.

III. In addition to the fee set in RSA 72-A:3, $1 shall be paid to cover the cost of collection. When the fee is collected by a clerk, tax collector, or authorized agent, he or she shall retain the $1 as compensation. When the fee is collected by the department of safety, the fee shall be deposited in the navigation safety fund established under RSA 270-E:6-a.

§ 72-A:5. Town Treasurer.

I. Every clerk, tax collector, and authorized agent shall each week send all boat fees collected to his town or city treasurer. Except as provided in paragraph II, boat fees shall be for the general use of the town or city.

II. When the boat fee is collected by the department of safety, the fee shall be deposited in the navigation safety fund established under RSA 270-E:6-a.

§ 72-A:7. Rulemaking.

The commissioner of safety shall adopt rules under RSA 541-A, after consulting with the commissioner of revenue administration. The rules adopted shall be those needed for the efficient administration of the boat fee.

§ 72-A:8. Boats Under Federal Jurisdiction.

Boats registered with the United States Coast Guard or Treasury Department shall be subject to the boat fee under RSA 72-A:4 if they are either within the state on January 1 or usually moored, docked, or kept in the state. Boat owners shall pay the boat fee to the town or city clerk or tax collector by July 1 of each year.

§ 72-A:9. Transfer Credit.

When a boat is sold, the boat fee shall expire. If a boat is sold, or is totally lost due to fire, theft, or accident during the registration period, the owner shall be entitled, after paying a $1 fee, to a credit toward other boat fees which he is required to pay during the same registration period. The transfer credit shall not be refunded.

§ 72-A:10. Refund.

Once paid, no part of any boat fee shall be refunded.

CHAPTER 72-B.
EXCAVATION TAX

§ 72-B:1. Excavation Tax and Taxation of Excavation Area.

I. Earth, as defined in RSA 155E:1, I, shall be exempt from taxation as real property under RSA 72:6 and RSA 72:13. An excavation tax shall be assessed upon the excavation of earth against an owner as defined in RSA 72-B:2, VIII. Such tax shall be assessed at the rate of $.02 per cubic yard of earth excavated. The following are exempt from the excavation tax:

(a) Any excavation of earth from a parcel of land that is put back on the parcel, or other parcel that is contiguous and in common ownership, in the construction, reclamation, reconstruction, or alteration or such parcel of land within the same tax year.

(b) Any excavation of earth that is used exclusively for agricultural or forest management by the owner of the land within the state of New Hampshire.

(c) Any excavation upon a parcel of land which does not exceed 1,000 cubic yards within any tax year; however, the owner of such excavation shall be required to file a notice of intent to excavate pursuant to RSA 72-B:8, but such owner shall not be subject to the enforcement fee under RSA 72-B:16 and such parcel shall not be subject to the excavation tax lien under RSA 72-B:7, I.

(d) Any excavation which is solely necessary to construct a foundation, septic disposal system, or which is incidental to other construction projects and does not result in the removal from the parcel of more than 1,000 cubic yards of earth within the tax year.

II. Excavations, as defined in RSA 155-E:I, II, and excavation areas as defined in RSA 155-E:1, VI, shall be taxed as real property pursuant to RSA 72:6 independent of any earth contained therein. The following shall not be considered to be included within the excavation area:

(a) An excavation that has been reclaimed in accordance with RSA 155-E.

(b) An excavation area that is exposed rock ledge not subject to reclamation under RSA 155-E:5, I and III or RSA 155-E:5-a and has not been excavated during the preceding tax year, provided that exposed rock ledge that is the subject of intents or modifications thereof filed pursuant to RSA 72-B:8 during the preceding tax year and exposed rock ledge that is the subject of a permit granted pursuant to the provisions of RSA 155-E shall be included within the excavation area.

(c) An excavation that has ceased commercially useful operation prior to August 24, 1977, as set forth in RSA 155-E:2, II(c).

(d) Areas that are ancillary to the excavation.

III. The owner shall furnish to the assessing officials for the jurisdiction in which the excavation is located such information as the assessing officials may require to determine the area constituting a taxable excavation including, if requested, any material differences between excavation activity and excavation intents filed the previous tax year.

§ 72-B:2. Definitions.

In this chapter:

I. “Ancillary to the excavation” means areas related to the excavation, including, but not limited to, offices; scale buildings; manufacturing plants; preparation plants; together with storage areas; settling ponds; haulage ways; and roadways.

II. "Assessing officials" means those charged by law with the duty of assessing taxes in the city, town, or unincorporated place.

III. "Commissioner" means the commissioner of the department of revenue administration.

IV. "Department" means the department of revenue administration.

V. "Earth" means earth as defined in RSA 155-E:1, I.

VI. “Excavating” means extracting earth from its state of natural repose.

VII. “Excavation” means excavation as defined in RSA 155-E:1,II.

VII-a. “Excavation Area” means excavation area as defined in RSA 155-E:1, VI.

VIII. “Owner” means:

(a) Any person who owns the land upon which earth is excavated;

(b) A previous owner who retains earth excavation rights to the land, or any person who has purchased earth excavation rights, and has registered a claim with the registry of deeds; or

(c) Any person who has purchased excavated earth or excavation rights on public lands, or removes earth from a public right-of-way.
IX. “Reclaimed” means the reclamation of the excavated area, unless alternative plans for other uses or reclamation are approved by the regulator.
X. “Regulator” means regulator as defined in RSA 155-E:1,III.
XI. "Tax year" means April 1 of any year to March 31 of the next year, inclusive.

§ 72-B:4. Assessment of the Excavation Tax.

I. The excavation tax shall be assessed by the local assessing officials within 30 days after receipt of a report of excavated material form by such officials in the municipality in which the excavation took place. Interest as provided in RSA 72-B:6 shall be charged 30 days after the bills are mailed by the tax collector, on any tax which is due and payable and which remains unpaid.
II. Repealed effective 4/1/02.

§ 72-B:5. Bond.

I. If an owner does not own land in the town where such owner intends to excavate and has filed an intent to excavate form with respect to any parcel of land, the assessing officials shall, within 30 days of the receipt of that filing, notify the owner in writing of the amount and conditions of any bond or other security deemed necessary to secure the payment of the excavation tax to be due from the excavation described in the notice of intent to excavate. The owner shall provide the bond within 30 days of notice or be guilty of a misdemeanor. No owner who owns land in the town where the owner intends to excavate shall be required to post a bond or other security as a condition for filing an intent to excavate or receiving a permit to excavate, unless the owner is delinquent on town timber taxes, excavation activity taxes, or property taxes.
II. Repealed effective 4/1/02.
III. If an owner ceases to own land in the town where such owner is excavating after filing an intent to excavate form, such owner shall notify the assessing officials and the department in writing of the change in ownership within 15 days of such change. An owner who neglects to so notify the assessing officials or the department shall be guilty of a misdemeanor.
IV. If any person commences excavating or continues excavating without first furnishing a bond or other securities required to secure payment of taxes by the assessing officials, such person and the owner of such land shall each be guilty of a misdemeanor.

§ 72-B:6. Unpaid Taxes.

The taxes which are not paid when due pursuant to RSA 72-B:4 shall bear interest at the rate of 18 percent per year computed from the due date. Interest and penalties on the tax shall be collected by the tax collector and deposited in the general fund of the municipality. In addition to the interest due, a penalty for failure to pay may be assessed against the owner as provided in RSA 21-J:33.

§ 72-B:7. Lien.

Unless a bond or other security is required pursuant to RSA 72-B:5, Excavation tax assessments levied under 72-B:4 shall, on the date the excavating commences, create a lien upon the land on account of which it is made and against the owner of record of such land and shall continue for a period of 18 months following the date of assessment by the local assessing officials. All excavation tax assessments shall be subject to statutory collection proceedings against real estate as prescribed by RSA 80.

§ 72-B:8. Notice of Intent to Excavate.

Every owner, as defined in RSA 72-B:2, VIII, who intends to excavate earth shall, at the beginning of each tax year and prior to excavating, file with the proper assessing officials in the city, town, or unincorporated place where such excavating is to take place a notice of intent to excavate as provided by the commissioner, stating the owner's name; type of ownership; residence; telephone number; tax map, block, and lot number; the town, city, or unincorporated place where the excavating will take place; an estimate of the volume of earth to be excavated; an estimate of the type of earth to be excavated; and such other information as may be necessary to locate, identify, verify, and determine the full extent of the excavation and extent of compliance with RSA 155-E and RSA 485-A:17. A separate intent shall be filed for each separate tract of land as identified by the municipal tax maps. If the excavation is located in more than one municipality, a separate intent to excavate shall be filed with each municipality. A supplemental notice of intent to excavate shall be filed in the same manner stating any additional volume of earth to be excavated in excess of the original estimate within the same tax year. The assessing officials shall, within 30 days of signing a notice of intent to excavate, notify the tax collector that an intent to excavate has been filed. The assessing officials may decline to sign an intent to excavate for noncompliance by the owner with applicable

requirements of RSA 72-B:5 relative to bonding, RSA 155-E relative to local regulation excavations, RSA 485-A:17 relative to terrain alterations or RSA 79-A, relative to current use. The notice of intent to excavate shall serve as notice that the land is subject to a tax lien pursuant to RSA 72-B:7. The appropriate copies of all intents to excavate received by a city, town, or unincorporated place shall within 30 days be assigned a number in accordance with the guidelines provided by the commissioner, then forwarded to the commissioner by the assessing officials. Upon receipt of an original intent to excavate, the commissioner shall furnish to the owner a certificate to excavate and report of excavated material form. Each certificate shall be posted by the owner filing such intent to excavate in a conspicuous place within the area of excavating. Excavating before the appropriate notice of intent to excavate has been filed with the city, town, or unincorporated place and signed by the appropriate municipal officials shall constitute a violation by the owner or any other person doing the excavation, or both. Failure to post the certificate on the job in a conspicuous place upon receipt shall constitute a violation, and failure of the assessing officials to forward the appropriate copies of the intent to excavate to the department within 30 days after receipt shall constitute a violation.

§72-B:8-a Supplemental Notice of Intent to Excavate.

Every owner who has filed a notice of intent to excavate under RSA 72-B:8 shall file a supplemental notice of intent to excavate for the amount of earth which exceeds the original amount of earth estimated. If the owner originally stated an estimate of 1,000 yards or less and was exempted from the $100 enforcement fee, the owner shall provide the $100 enforcement fee with the supplemental intent to excavate. If the owner paid the $100 enforcement fee with the original intent to excavate, no additional fee is required for the supplemental intent. Failure to file a supplemental intent and failure to provide the required enforcement fee shall constitute a violation by the owner or any other person doing the excavation, or both.

§ 72-B:9. Report of Excavated Material.

Every owner who has filed a notice of intent to excavate as provided in RSA 72-B:8 shall sign under the penalties of perjury and file with the assessing officials a report of all excavated material for each intent to excavate filed. The report shall be upon a form provided by the commissioner, with 2 copies to be sent to the commissioner. If no earth was excavated during the tax year, then the report of excavated material shall be returned stating so. If excavating is completed during the tax year, the owner shall file the report of excavated material no later than 30 days following the completion of the excavating. The assessing officials shall make an assessment of the excavation tax within 30 days after receipt of the report of excavated material form. The report of excavated material form shall contain the owner's name, telephone number, residence, tax map, block, and lot number, the town, city, or unincorporated place where the excavation occurred, the volume and type of earth in cubic yards, and such other information as may be necessary to locate, identify, verify, and determine the full extent of excavation, reclamation, and extent of compliance with either RSA 155-E or RSA 485-A:17, for which each report is filed. The report of excavated material form pertaining to excavating still in progress through March 31 of any year shall be filed no later than the following April 15 for all earth excavated during the tax year up to and including March 31. The report shall be accompanied by an estimate of the size of the excavation area as it existed at the end of the tax year, or in the alternative, a statement that the size of the excavation area has not changed since the prior tax year. A person who fails to file a report of excavated material with the proper assessing officials or to send copies of the report as required in this section to the commissioner shall be guilty of a misdemeanor. Any owner who falsifies a report of excavated material form shall be guilty of a misdemeanor.

§ 72-B:10. Doomage.

If an owner neglects or fails to file a report of excavated material form pursuant to RSA 72-B:9, unless the time is extended by the assessing officials because of accident, mistake, or misfortune to a date not later than the following May 1, or willfully makes any false statement in the notice of intent to excavate, or willfully files a report of excavated material that does not contain a true and correct statement of the amount of earth excavated, or has willfully omitted to give any information required by the report of excavated material form, the assessing officials shall ascertain, in such way as they may be able and as nearly as practicable, the volume of earth for which such owner should have been taxed and shall assess to such owner, by way of doomage 2 times as much as such earth would have been taxed had such form been seasonably filed and truly reported. Such doomage shall be collected by the tax collector in the usual manner and paid over to the town or city treasurer for use of the town or city, or, in the case of a unincorporated place, shall be collected by the county commissioners and paid over to the county treasurer for use of the county.

§ 72-B:11. Disposition of the Excavation Tax.

I. The excavation tax collected in the incorporated towns and cities under RSA 72-B:4 shall be paid by the tax collectors into their respective treasuries for the general use of the city or town.

II. The taxes assessed under RSA 72-B:4 in any unincorporated place shall be collected by the county commissioners of the county in which the place is located and paid by them to the county treasurer. The county commissioners shall have the same powers in collecting the taxes as provided under RSA 80 and RSA 81. All taxes collected by the counties under RSA 72-B:4 shall be credited to the unincorporated place from which the excavation tax was collected and shall be used against the unincorporated place's share for the county tax for the ensuing year.

§ 72-B:13. Excavation Tax Appeal and Abatement.

An owner may, within 90 days of notice of the excavation tax, appeal to the assessing officials in writing for an abatement from the original assessment, but no owner shall be entitled to an abatement unless such owner has complied with the provisions of RSA 72-B:8, RSA 72-B:8-a and RSA 72-B:9. If the assessing officials neglect or refuse to abate, an owner may, at the owner's election within 6 months of notice of such tax and not afterwards, petition the superior court of the county where the operation took place, or the board of tax and land appeals. A petition to the board of tax and land appeals shall be accompanied with a $65 filing fee.

CHAPTER 73.
PERSONS AND PROPERTY, WHERE AND TO WHOM TAXED

§ 73:1. Residents.
Every person shall be taxed in the town in which he is an inhabitant or resident on April 1, for his resident tax and estate, except in cases otherwise provided by law.

§ 73:2. Removal of Residence.
If any person removes from town on or after April 1 he shall pay his taxes that year in the town from which he removed.

§ 73:3. Corporation Property.
Taxable property belonging to a corporation and property taxable to a corporation shall be taxed to the corporation by its corporate name in the town where the corporation maintains its principal place of business, except as otherwise provided.

§ 73:10. Real Estate.
Real and personal property shall be taxed to the person claiming the same, or to the person who is in the possession and actual occupancy thereof, if such person will consent to be taxed for the same; but such real estate shall be taxed in the town in which it is situate. Any assessments report issued by the commissioner pursuant to RSA 21-J:11-a shall not affect the obligation of the taxpayer to pay property taxes otherwise lawfully assessed.

§ 73:16-a. Personal Property on Land of Another.
Whenever any person leaves upon the land of another person, with such person's consent, any taxable personal property, the tax upon such property may be assessed to the owner of the land in the event the tax is not paid when it is due by the owner of such property, provided a selectman or assessor before or at the time of taking the inventory gives notice in writing to such land owner that such property whenever located upon the land is to be taxed to him. An affidavit by the selectman or assessor giving such notice that it was given shall be evidence of the fact. The provisions of this section shall not apply to manufactured housing subject to taxation pursuant to RSA 72:7-a. The tax due upon the manufactured housing shall only be assessed to the owner of the manufactured housing, and not upon the owner of the land upon which the manufactured housing is left. At the time a tax bill is sent to the owner of each such property, the owner of the land shall be sent a duplicate of such tax bill or, in the alternative, a list of each owner, location and description of all such property and the taxes thereon. No later than 60 days after the tax is due, a list of each owner, location and description of all such property upon which the taxes have not been collected shall be sent to the owner of the land. At the same time a notice shall be given to the owner of each such property for which the tax has not been collected, which notice shall state that the tax is delinquent and inform such owner of the provisions of this section. In the event the owner of the land pays the tax, costs and interest due upon any such property, he shall be entitled to be reimbursed for any such payment, interest pursuant to RSA 76:13 and reasonable attorney's fees from the owner of such property and shall have a lien upon such property which takes precedence over all other liens and encumbrances thereon. Such lien shall continue in force for 2 years from the date the tax was paid. A failure of a city, town or unincorporated place to comply with any provision of this section shall bar the assessment of any tax upon any such property to the owner of the land.

§ 73:17. Occupant Not Owner.
If any person not the owner is living on any farm or in any house on April 1, and refuses to be taxed for it, it shall be taxed by the number of the lot, or such other description as it is commonly known by, with the name of the occupant as such; and estate so taxed and shall be holden and liable to be sold in the same manner as real estate is holden and sold for taxes.

§ 73:18. If No Occupant.
If no person is in possession or occupation of any building deemed by the selectmen to be tenantable, or if any other real estate improved as pasture, mowing, arable or otherwise, the same shall be taxed by such description as it may be readily known by, with the name of the owner, if known.

§ 73:19. Part Owners.
If any tenant in common, or joint tenant in possession of any real estate of the kinds specified in RSA 73:17 and 18 refuses to be taxed beyond the shares claimed by him, and no other person is in possession, the other shares shall be taxed with such description of the land as it may be readily known by, the name of the person in possession, and the names of the owners of the shares for which he refuses to be taxed, if such owners are known.
§ 73:20. Unimproved Lands.
Unimproved lands shall be taxed in the name of the owner, if known; otherwise in the name of the original proprietor, if known; otherwise without any name, and by the number of lot and range, and the quantity thereof, if alotted; or by such other description as it may be readily known by.
§ 73:21. Estates.
Estates of persons deceased may be taxed to the widow, to any of the children, to the heirs, or to any other person who will consent to be considered as in possession thereof; otherwise to the heirs generally of such deceased person.
§ 73:22. Trusts.
The real and personal estate of any legatee or ward, and all taxable property held in trust, shall be taxed to the administrator, guardian, conservator or trustee, the real estate in the town in which it is situated, and the personal estate in the town in which such administrator, trustee, guardian or conservator resides, if in this state; otherwise in the town in which such legatee, ward or person beneficially interested resides, if in this state; otherwise in the town in which the deceased resided at death.
§ 73:23. Affidavit of Removal.
The selectmen shall assess all persons whom they believe to be inhabitants of the town on April 1. If any person so assessed shall tender to the selectmen his affidavit, stating that before April 1 he had removed from said town and become an inhabitant of any other specified place, and answer such interrogatories under oath as the selectmen may propose relative to his residence, they may suspend the collection of such tax.
§ 73:24. Tax Paid Elsewhere.
If the person so assessed and examined shall, on or before January 1 following, produce to the selectmen the certificate, under oath, of the selectmen of any other town that he was assessed in that town as an inhabitant, and how much, and has paid the tax, and that the same is the legal tax for the year upon his resident tax and whole estate, the first mentioned tax may be abated; otherwise it shall be collected.
§ 73:25. Lien for Tax Paid.
Any person or corporation, to whom any tax may be assessed upon the property of any other person or corporation, shall have a lien upon such property and the income or dividends thereof until such tax is repaid; shall be allowed the same upon settlement of their accounts; and shall have a right to recover the same against the owner by action for money paid to his use.

CHAPTER 74.
ANNUAL INVENTORY OF POLLS AND TAXABLE PROPERTY

§ 74:1. Annual List.
The selectmen of each town shall annually, make a list of all the polls and shall take an inventory of all the estate liable to be taxed in such town as of April 1.

§ 74:2. Exempt Realty.
At the time of making the list of polls and the inventory of estate liable to be taxed the selectmen shall also make an inventory of all lands, buildings and structures which, but for the tax exemption laws of the state, would be taxable as real estate, including all land, but excluding the buildings of the United States, state, county, town, school district or any political subdivision thereof used for public or educational purposes.

§ 74:4. Taxpayer Inventory Blank.
I. The taxpayer inventory blank shall be designed to obtain the necessary information in a manner which is convenient for the person completing it. The printing on it shall be at least 10 point type.
II. The blank shall require the person or corporation to be taxed to provide the required information under penalty of perjury. The blank shall require the taxpayer to sign in one place for all information submitted, including any application for eligibility for exemptions.
III. The blank shall require the following information:
(a) A description of all real estate taxable to the person or corporation;
(b) Other information needed by the assessing officials to assess all the taxable property of the person or corporation at its true value;
(c) A census of all persons occupying the premises as of April 1, by name and age.
IV. The blank shall include the following statement:
"You may be entitled to the following tax relief: Elderly or Disabled Tax Lien, or an Abatement. For additional information, contact your selectmen or assessor."
V. The blank shall require owners of land classified as open space to indicate whether any changes in the use of the land have been made.
VI. The blank shall require owners of land classified as land under qualifying farm structures under RSA 79-F to indicate whether any changes in use of the land have been made.
VII. The blank shall require owners of a qualifying historic building under RSA 79-G to indicate whether any changes in use of the qualifying historic building have been made.

§ 74:4-a. Choice to Eliminate Inventory Blanks.
I. Any municipality, by vote of its board of selectmen, city council or board of aldermen may elect not to utilize the inventory form or procedure. Such a vote shall automatically exempt all property owners and others within that municipality from all requirements and provisions of law relating to the inventory form.
II. Every municipality so electing shall notify the department of revenue administration in writing, no later than October 1 each year of its decision affecting the following prescribed filing period.

§ 74:5. Distribution.
The selectmen or assessors shall cause inventory blanks to be mailed, postage prepaid, to the last known address of all persons and corporations known or believed to own taxable property in their towns and cities or, alternatively, to be hand delivered by such means as the selectmen or assessors shall deem convenient and legally sufficient. Either method of distribution shall occur on or before March 25 of each year.

§ 74:7. Return of Inventory.
Every person and every corporation by its president or other person with authority to do so having knowledge of its property and affairs, shall fill out the blank inventory in all respects according to its requirements and sign and make the required declaration thereto, and cause the same to be mailed, postage prepaid, or delivered to the selectmen or assessors on or before April 15.

§ 74:7-a. Penalty for Failure to File.
I. Any person who fails to file a fully completed inventory form on or before April 15, unless granted an extension under RSA 74:8, shall pay a penalty of one percent of the property tax for which the person is liable. In no case, however, shall the penalty be less than $10 or more than $50. No person who fails to file an inventory form shall lose the right to apply for, or appeal the denial of, any other type of tax relief including an appeal under RSA 72:34-1, an appraisal under RSA 75:11, or a land use change tax under RSA 79-A:7. This penalty has all the force of taxation and shall be treated as incident to the tax.

II. If a town fails to deliver the inventory blank, the penalty shall not apply.
III. If the property is transferred during the tax year to a different owner and the inventory blank was mailed or delivered to the previous owner, the penalty shall not apply to the subsequent owner.

§ 74:7-b. Distribution of Penalty.

All penalties collected under RSA 74:7-a shall be retained for the use of the city or town in which they are collected.

§ 74:7-c. Exceptions.

Where no property changes have occurred during the tax year for which the property inventory was filed, the comment "no changes from last year" or "same as last year" shall be deemed acceptable by the assessors or selectmen. Notice of failure to file the property inventory form, or failure to file a complete property inventory form, shall first be sent to the property owner of record as of April 1 before the applicable monetary penalty in RSA 74:7-a shall apply.

§ 74:8. Extension of Time for Filing.

If a blank inventory is not mailed or hand delivered to any person or corporation before March 25, or if any person is prevented by accident, mistake, or misfortune from returning the same to the selectmen or assessors on or before April 15, such person or corporation may make such return before June 1.

§ 74:9. Declaration.

The declaration required in and by such inventories shall be as follows, to be varied in cases of partnerships, corporations, administrators and the like, to conform to such circumstances: Under penalty of perjury, I (we) declare that, to the best of my (our) knowledge and belief, the foregoing information contains a full, true and correct statement of the real property which I (we) owned as of April 1, _____ in the city/town of _____.

§ 74:10. Hearings.

The selectmen or assessors shall on or before April 1 in each year give public notice of the times when and the place where on or before April 15 they will receive inventories and hear all parties regarding their liability to be taxed. Such notice shall state the times when such hearings shall begin and close and shall be posted in 2 or more public places in the town and shall be published in a newspaper if there is any printed in the town. A hearing commenced on or before April 15 regarding one's liability to be taxed may be continued after that date if there is need therefor.

§ 74:11. Assessments.

Upon the return of such inventory, the selectmen shall assess a tax against the person or corporation in accordance with their appraisal of the property therein mentioned, unless they shall be of the opinion that it does not contain a full and true statement of the property for which such person or corporation is taxable.

§ 74:12. Doomage.

If any person or corporation shall willfully omit to make and return such inventory, or to answer any interrogatory therein contained, or shall make any false statement therein; or if the selectmen or assessors shall be of opinion that the inventory returned does not contain a full and correct statement of the property for which the person or corporation is taxable; or that the person making the same has willfully omitted to give required information, or has made false answers or statements therein, the selectmen or assessors shall ascertain, in such way as they may be able, and as nearly as practicable, the amount and value of the property for which the person or corporation is taxable, and shall set down to such person or corporation, by way of doomage, 4 times as much as such property would be taxable if truly returned and inventoried.

§ 74:13. Penalty for Default by Selectman or Assessor.

If any selectman or assessor shall willfully omit or fail to perform any duty imposed upon him by the provisions of this chapter, or by other laws pertaining to taxation, or shall willfully fail to enforce or willfully violate any of the provisions thereof, he shall be guilty of a misdemeanor.

§ 74:14. Account Requirable.

The selectmen, or any of them, may make personal application to any inhabitant of the town, to any person having the care of personal property taxable therein, and to the officers of any corporation, for an account of the polls and ratable estate for which they are liable to be taxed.

§ 74:15. Penalty for Withholding True Name.

Whoever, upon request made to him by an assessor or collector of taxes of any town in the performance of his official duty, refuses or neglects to give his true name shall be guilty of a violation.

§ 74:16. Penalty for Evasion of Tax on Bank Stock.
Whoever transfers any stock in any bank for the purpose of evading taxation, or to prevent its being taxed to the real owner thereof in the town in which he resides, shall be guilty of a misdemeanor if a natural person, or guilty of a felony if any other person. Any fines collected hereunder shall inure to the use of the town in which such stock ought to be taxed.

§ 74:17. Inspection of Property.
I. If the selectmen or assessing officials are unable to obtain consent to enter property for the purpose of obtaining information necessary to complete any inventory under this chapter or appraisal under RSA 75, they may obtain an administrative inspection warrant under RSA 595-B.

§ 74:18. Inventory of Property Transfers
I. In order to properly equalize the value of property under RSA 21-J:3, XIII, an inventory of property transfers shall be filed with the department of revenue administration and with the municipality where the property is located for each transfer of real estate or interest in real estate. Each form may include the following information:
(a) The buyer's and seller's names and post transaction addresses and the name and address of a contact person if the buyer or seller is a trust or corporation.
(b) A description of the exact location of the property by town, street, and the assessor's map, lot, and block number.
(c) The acreage included in the sale.
(d) An accurate description of the property included in the sale, the neighborhood where the property is located, and the type and style of the property sold.
(e) The buyer's ownership interest in the property.
(f) The sale price, date of transfer, and the amount mortgaged.
(g) The description of the type of transfer that has taken place.
(h) The amount of personal property included in the sale price.
(I) Whether the property was previously occupied and whether the property will serve as the buyer's primary residence.
(j) The financing arrangements made to purchase the property to be answered at the option of the buyer.
(k) Whether any concessions were made in the sale.
(l) Whether the property was in current use.
(m) Whether land use taxes were considered in the sale.
(n) The buyer's dated signature certifying that the information indicated on the form is true.
II. The inventory of property transfers required by this section shall be filed with the department of revenue administration and with the municipality where the property is located by the purchaser, grantee, assignee, or transferee, no later than 30 days from the recording of the deed at the register of deeds or transfer of real estate, whichever is later. Persons required to file the inventory of property transfers who willfully fail to file or willfully make false statements on the forms shall be guilty of a violation.
III. No deed, recording a transfer of real estate or any interest in real estate, executed before October 1, 1995, shall be required to comply with this section.
IV. Failure to comply with this section shall not be construed to cloud title.
V. Any information provided to the department or the municipality pursuant to this section shall be exempt from the right-to-know law, RSA 91-A.

§ 74:19. Inventories of Telecommunications Poles and Conduits.
I. In order to property determine the value of property under RSA 72:28-c, an inventory of telecommunications poles and conduits shall be filed with the department of revenue administration and with the municipality where the **property** is located by each owner of telecommunications poles and conduits. Each form may at a minimum include the following information:
(a) Name and address of a contact person if the owner is a trust or corporation.
(b) Detailed description of the telecommunication poles using most recent readily available information held by the owner.
(c) Description of conduits using most recent readily available information held by the owner.
(d) The filer's dated signature certifying that the information indicated on the form is true.
II. The inventory of telecommunications poles an conduits required by this section shall be filed with the department of revenue administration and with the municipality where the **property** is located by the owner of telecommunications poles and conduits no later than July 1. Persons required to file the inventory of

telecommunications poles and conduits who willfully fail to file or willfully make false statements on the forms shall be guilty of a violation.

III. Any person or corporation required to file an inventory of telecommunications poles and conduits shall be subject to the provisions of RSA 74:12.

CHAPTER 75.
APPRAISAL OF TAXABLE PROPERTY

§ 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, combined heat and power agricultural facility property subject to a voluntary payment in lieu of taxes agreement under RSA 72:74-a as determined under said agreement, telecommunications poles and conduits pursuant to RSA 72:8-c, electric, gas, and water utility company distribution assets pursuant to RSA 72:8-d, 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.

§ 75:1-a. Residential Property Subject to Housing Covenant Under the Low-income Housing Tax Credit Program.

The appraisal for property tax purposes on multifamily residential rental property which has been allocated federal low-income housing tax credits under section 42 of the Internal Revenue Code and whch is subject to a recorded housing subsidy covenant that restricts tenant eligibility and rents shall, upon affirmative request of the taxpayer, be determined under this section. A copy of the recorded land use restriction required by section 42 of the Internal Revenue Code or other low income rental use restriction covenant required by the New Hampshire housing finance authority, is sufficient proof of an allocation of federal low-income housing tax credits.

I. To make an election for an appraisal of property subject to a housing covenant under the low-income housing tax credit program, the taxpayer shall, by October 1 preceding the tax year for which the election is sought, provide written notice to the municipality of the taxpayer’s election to be assessed under this section, using a form prepared by the department of revenue administration.

II. When an election is made, the property shall be assessed under this section for the next 10 tax years, provided the property remains subject to the housing covenant under the low-income housing tax credit program. A property subject to assessment under this section shall not be granted property tax exemption under RSA 72:23.

III. A taxpayer who makes an election under this section shall, by April 15 of each applicable tax year, provide the assessor with the relevant information described in this section, using a form prepared by the department of revenue administration.

IV. Financial information that is required from the taxpayer under this section shall be the audited financial statements from the prior calendar year as prepared by a third-party certified public accountant.

V. A taxpayer making an election under this section shall be liable for taxes on the property in an amount that is the greater of:

(a). The taxes determined using the income approach under this section: or

(b) The taxes in an amount equal to 10 percent of the actual rental income and other income.

VI. The assessed value shall be calculated using an income approach whereby the net operating income is divided by the overall capitalization rate and, except when the municipality has updated its assessment values to equate to market values, multiplying that value by the previous year’s equalization ratio.

VII. The assessed valuation of residential rental property subject to a housing covenant under the low-income housing tax credit program shall not take into consideration the value of intangible assets including, but not limited to, governmental subsidies or grants, below market rate mortgage financing, and tax credits where such subsidies are used to offset project development expenses in order to allow for restricted rents. The assessed valuation shall not take into consideration the actual cost of acquisition or construction of the project.

VIII. In this section:
(a) "Capitalization rate" means an overall capitalization rate comprises of:
(1) A market capitalization rate that is typical for the geographic area in which the property is located, as determined annually by March 31 by the commissioner of revenue administration, and as published by the New Hampshire housing finance authority pursuant to RSA 204-C:8-a; and
(2) The municipality's previous year's equalized tax rate.
(b) "Collection loss" means the amount of actual uncollectible rents.
(c) "Net operating income: shall be calculated by subtracting from the potential gross income:
(1) The vacancy loss;
(2) The collection loss; and
(3) The operating expenses.
(d) "Operating expenses" means the actual ordinary and typical yearly expenses that are necessary to keep the property functional, including deposits to restricted reserve accounts required by the housing subsidy covenant or other legal restriction but excluding property taxes, mortgage debt service, and depreciation, incurred with respect to the property. Expenses for capital improvements, meaning improvements with an expected life exceeding 5 years as compared to yearly maintenance or work performed for unit turnover, shall not be considered operating expenses.
(e)"Other income" means income that is attributable to the real estate and is ordinary and recurring, such as laundry or vending income. Interest on restricted reserve funds shall be considered other income. For properties with nonresidential space that is or can be rented as commercial space to third parties, market rent, considering any legal, market or covenant restrictions, shall be attributed to such space and shall be considered as other income. Common area space within a property that are used primarily to benefit the property's residents or to provide services to the property's residents shall not be separately assessed and no income shall be imputed to such space.
(f) "Potential gross income" shall be calculated as follows:
(1) For units receiving assistance under a project-based rental subsidy contract, using the rents specified in the contract.
(2) For all other units subject to a legal restriction, using the maximum restricted rents allowed by the legal restrictions governing the rents of the units for the geographic area in which the property is located. Where multiple legal restrictions apply, the most restrictive shall be used. Maximum restricted rents shall be adjusted as appropriate using utility allowances for the geographic area in which the property is located, and as provided by the New Hampshire housing finance authority pursuant to RSA 204-C:8-a.
(3) For all non-restricted units in properties where only a portion of the units are subject to a legal restriction, using non-restricted rents as determined by the local market.
(4) Other income shall be included in potential gross income.
(g) "Restricted reserve funds" means funds that are required by the housing covenant under the low-income housing tax credit program and are restricted to specific uses, which shall be treated as follows:
(1) actual payments into such funds shall be considered an operating expense; and
(2) Actual interest earned on such funds shall be considered other income.
(h) "Vacancy loss" means a deduction from the potential gross income that is calculated by multiplying the potential gross income for the rental units by the rental market vacancy rate for the geographic area in which the property is located, as provided by the New Hampshire housing finance authority pursuant to RSA 204-C:8-a.

§ 75:1-a. Residential Property Subject to Housing Covenant Under the Low-income Housing Tax Credit Program.

The appraisal for property tax purposes on multifamily residential rental property which is governed by section 42 of the Internal Revenue Code and which is subject to a recorded housing subsidy covenant that restricts tenant eligibility and rents shall, upon the affirmative request of the taxpayer, be determined under this section. A copy of the recorded land use restriction required by section 42 of the Internal Revenue Code or other low income rental use restriction covenant required by the New Hampshire housing finance authority, is sufficient proof that the property is eligible for assessment under this section.

SEE FULL RSA 75:1-a FOR MORE INFORMATION)

§ 75:2. Distinct Interests.

Whenever it shall appear to the selectmen that several persons are owners of distinct interests in the same real estate, or that one person is owner of land and another is the owner of any building, timber, or wood

standing thereon, or ores or minerals therein, they may, upon request, appraise such interests and assess the same to the owners thereof separately, except as provided in RSA 75:3.

§ 75:3. Land and Buildings.

Whenever a person owns or erects a building on land of another both may be taxed together as real estate to the owner of the land, provided a selectman or assessor, before or when taking the inventory, gives notice in writing to the landowner that such building is to be taxed to the landowner as real estate. An affidavit by the selectman or assessor giving the notice that such notice was given shall be evidence of the fact. The owner of the land shall have a lien on such building for the payment of the tax.

§ 75:4. Inventories.

The selectmen shall set down in their inventory, in separate columns, the value of improved and unimproved land, of buildings, of factories, of public utility property, of manufactured housing and of all other classes of taxable property.

§ 75:5. Buildings.

In making the inventory, the selectmen shall set down in the column of improved and unimproved land all buildings situate on such land and owned by the owners thereof, except such buildings as are specially designated in RSA 75:4.

§ 75:6. Deductions in Case of Insane Persons.

The selectmen shall make such deductions from the appraised value of the property of insane persons as they shall think just and reasonable, whenever it shall appear that the income of their estates is not sufficient to support them.

§ 75:7. Oath.

The selectmen and assessors shall take and subscribe upon the copies or original inventories and assessments of both resident and nonresident taxes, furnished by them to the town clerks in their respective towns, to be recorded in the clerk's records, the following oath, which may be subscribed before any justice of the peace or notary public: We, the selectmen and assessors of _____, do certify under the penalty of perjury that in making the inventory for the purpose of assessing the foregoing taxes all taxable property was appraised to the best of our knowledge and belief at its full value, in accordance with state appraisal standards.

§ 75:8. Appraisal of Taxable Property; Revised Inventory; Guidelines.

I. Annually, and in accordance with state assessing guidelines, the assessors and selectmen shall adjust assessments to reflect changes so that all assessments are reasonably proportional within that municipality. All adjusted assessments shall be included in the inventory of that municipality and shall be sworn to in accordance with RSA 75:7.

II. Assessors and selectmen shall consider adjusting assessments for any properties that:

(a) They know or believe have had a material physical change;

(b) Changed in ownership;

(c) Have undergone zoning changes;

(d) Have undergone changes to exemptions, credits or abatements;

(e) Have undergone subdivision, boundary line adjustments, or mergers; or

(f) Have undergone other changes affecting value.

§ 75:8-a Five –Year Valuation.

The assessors and/or selectmen shall reappraise all real estate within the municipality so that the assessments are at full and true value at least as often as every fifth year, beginning with the later of either of the following:

I. The first year a municipality’s assessments were reviewed by the commissioner of the department of revenue administration pursuant to RSA 21-J:3,XXVI and the municipality’s assessments were determined to be in accordance with RSA 75:1; or

II. The municipality conducted a full revaluation monitored by the department of revenue administration pursuant to RSA 21-J:11,II, provided that the full revaluation was effective on or after April 1, 1999.

§ 75:9. Separate Tracts.

Whenever it shall appear to the selectmen or assessors that 2 or more tracts of land which do not adjoin or are situated so as to become separate estates have the same owner, they shall appraise and describe each tract separately and cause such appraisal and description to appear in their inventory. In determining whether or not contiguous tracts are separate estates, the selectmen or assessors shall give due regard to

whether the tracts can legally be transferred separately under the provisions of the subdivision laws including RSA 676:18, 674:37-a, and RSA 674:39-a.

RESIDENCES IN INDUSTRIAL OR COMMERCIAL ZONE

§ 75:10. Definitions.
In this subdivision:
I. "Industrial or commercial zone" means any district designated by a local legislative body in a zoning ordinance in which business or industry are permitted uses of property.
II. "Residence" means the real estate which a person owns and occupies as the person's principal place of abode, and for no other purpose, together with any land or buildings appurtenant thereto, including manufactured housing if used for such purpose.
§ 75:11. Appraisal of Residences.
Statute text
I. The owner of record of any residence located in an industrial or commercial zone may apply on or before April 15 of each year to the selectmen or assessors, on a form prepared by the selectmen or assessors, for a special appraisal of the residence for that year, based upon its value at its current use as a residence. After the initial application, reapplication may be made on a form which shall be sent to the applicant by the assessing officials with the inventory blank. If any owner shall satisfy the assessing officials that the owner was prevented by accident, mistake or misfortune from filing said application on or before April 15, the officials may receive the application at a later date and classify the residence under this section; but no such application shall be received after the local tax rate has been approved by the commissioner of revenue administration for that year.
II. The assessing officials shall notify the applicant on a form provided by the commissioner of revenue administration no later than July 1, or within 15 days if the application is filed after July 1, of their decision to classify or refusal to classify the applicant's residence by delivery of such notification to the applicant in person or by mailing such notification to the applicant's last and usual place of abode.
III. Prior to July 1 each year, the assessing officials shall determine if previously classified residences have been reapplied or have undergone a change in use. A list of all classified residences and their owners in each town or city shall be filed by the respective assessing officials each year. Such list shall be part of the inventory and subject to inspection as provided in RSA 76:7.
IV. The commissioner shall execute such other forms, procedures, and regulations as are needed to assure a fair opportunity for owners to qualify under this chapter and to assure compliance of uses on classified property.
V. The assessing officials shall file with the register of deeds in the appropriate county on or before August 1 in each year, a list of all residences classified under the provisions of this subdivision. If a residence is classified as an eligible residence after such date, the assessing officials shall file notice of said classification with the register of deeds in the appropriate county within 14 days of said classification. The list filed pursuant to this paragraph shall be on a form provided by the commissioner of revenue administration, shall contain the name of each owner, the date of classification and a short description of each residence together with such other information as the commissioner may prescribe.
VI. The selectmen or assessors shall make such a special appraisal of any eligible residence whose owner correctly applies in accordance with paragraph I, and shall assess the tax for that year on that special appraisal.
VII. Whenever the owner of a residence which has been classified as an eligible residence shall fail to reapply for a current use assessment, the property shall be assessed at its RSA 75:1 value for that year.

§ 75:12. Valuation for Bonding Limit Purposes.
In computing the total value of all property in a city or town, any residence which is appraised at current use value under the provisions of this subdivision shall, for all purposes including but not limited to the purposes of RSA 33:4-b, be inventoried by the town or city at its current use value.
§ 75:13. Valuation for Computing Equalized Value.
In computing the equalized value of a city or town, the department of revenue administration shall use the current use value for any residence which is so appraised under this subdivision.
§ 75:14. Appeal to Board of Tax and Land Appeals.
I. If the assessing officials deny in whole or in part any application for classification as an eligible residence, the applicant, having complied with the requirements of RSA 75:11, I, may, on or before 30 days after any such action by the assessing officials, in writing and upon a payment to the board of tax and land appeals of a $40 filing fee, apply to such board for a review of the action of the assessing officials.
II. The board of tax and land appeals shall investigate the matter and shall hold a hearing if requested as herein provided. The board of tax and land appeals shall make such order thereon as justice requires and such order shall be enforceable as provided hereafter.
III. Upon receipt of an application under the provisions of paragraph I, the board of tax and land appeals shall give notice in writing to the affected town or city of the receipt of the application by mailing such notice to the town or city clerk thereof by certified mail. Such town or city may request in writing a hearing on such application within 30 days after the mailing of such notice and not thereafter. If a hearing is requested by a town or city, the board of tax and land appeals shall, not less than 30 days prior to the date of hearing upon such application, give notice of the time and place of such hearing to the applicant and the town or city in writing. Nothing contained herein shall be construed to limit the rights of taxpayers to a hearing before the board of tax and land appeals.
IV. The applicant and the town or city shall be entitled to appear by counsel, may present evidence to the board of tax and land appeals and may subpoena witnesses. Either party may request that a stenographic record be kept of the hearing. Any investigative report filed by the staff of the board of tax and land appeals shall be made a part of such record.
V. In such hearing, the board of tax and land appeals shall not be bound by the technical rules of evidence.
VI. Either party aggrieved by the decision of the board of tax and land appeals may appeal pursuant to the provisions of RSA 71-B:12. For the purposes of such appeal, the findings of fact by said board shall be final and any such appeal shall be limited to questions of law. An election by an applicant to appeal in accordance with this paragraph shall be deemed a waiver of any right to petition the superior court in accordance with RSA 75:15.
VII. A copy of an order of classification ordered by the board of tax and land appeals, attested as such by the chairperson of the board, if no appeal is taken under this section, may be filed in the superior court for the county or in the Merrimack county superior court at the option of the board. Thereafter, such order may be enforced as a final judgment of the superior court.
§ 75:15. Appeal to Superior Court.
If the assessing officials deny in whole or in part any application for classification as an eligible residence, the applicant, having complied with the requirements of RSA 75:11, I, may, within 6 months after notice of denial or classification, apply by petition to the superior court of the county, which shall make such order thereon as justice requires. Any appeal to the superior court under this section shall be in lieu of an appeal to the board of tax and land appeals pursuant to RSA 75:14.
§ 75:16. Reclassification by Board of Tax and Land Appeals.
The board of tax and land appeals may order a reclassification or a denial of a classification of any residence classified under the provisions of this subdivision:
I. When a specific written complaint is filed with it by a landowner, within 90 days of being listed as provided by RSA 75:11, III, that a particular residence not owned by the landowner has been fraudulently, improperly, or illegally so classified, the complainant shall pay to the board of tax and land appeals for each specific particular residence complained of a $40 fee. The board shall send notice by certified mail to the owner against whose property the complaint is made; or
II. When it comes to the attention of the board of tax and land appeals from any source, except as provided in paragraph I, that a particular residence has been fraudulently, improperly or illegally so classified.

§ 75:17. Procedure for Complying with Orders of Board of Tax and Land Appeals.
When ordered to make a classification, reclassification or denial of classification pursuant to action of the board of tax and land appeals under RSA 75, the assessing official shall make it within such time as the board orders. If the classification, reclassification or denial of classification is not made in conformity with the order, is not made to the satisfaction of the board, or is not made within such time as the board has directed, then any order the board makes shall, at the expiration of such time, have full force and effect as if it were made by the assessing officials.

§ 75:18. Neglect of Duty.
Neglect or failure on the part of any assessing official to comply with an order of the board of tax and land appeals issued pursuant to RSA 75:14 or an order of the superior court made pursuant to RSA 75:15 shall be deemed willful neglect of duty, and they shall be subject to the penalties provided by law in such cases.

§ 75:19. False Statement.
Any person who shall make, or cause to be made any false or fraudulent application, return or statement with intent to defraud the towns or cities of any real property taxes which would be levied but for the provisions of this subdivision shall be guilty of a violation.

CHAPTER 76.
APPORTIONMENT, ASSESSMENT AND ABATEMENT OF TAXES

§ 76:1. Apportionment.

An apportionment of public taxes according to the equalized valuation of the towns, cities and unincorporated places shall be made annually by the commissioner of revenue administration. Within 10 days after such apportionment shall be made, the commissioner shall report such apportionment to the secretary of state and such apportionment shall be effective as of the date of said filing.

§ 76:1-a. Definitions.

In this chapter:

I. "Date of the final tax bill" means:

(a) In towns that bill annually, the date the town mails the tax bills to the taxpayers;

(b) In towns that bill semiannually, pursuant to RSA 76:15-a, the date the town mails the second tax bill to the taxpayers;

(c) In towns operating with an optional fiscal year, pursuant to RSA 31:94-a or a special legislative act, the date the town mails the first tax bill to the taxpayers, provided that first tax bill establishes the total tax liability for the tax year and the bill includes notice that abatements must be sought from the first bill; and

(d) Notwithstanding subparagraph (c), in municipalities that bill quarterly, pursuant to RSA 76:15-aa, the last date the municipality mails the quarterly tax bill due January 2.

II. "Date of notice of tax," except for abatement requests and appeals under RSA 79-A:10, means the date the board of tax and land appeals determines to be the last mailing date of the final tax bill for which relief is sought.

III. "Date of notice of tax" for abatement requests and appeals under RSA 79-A:10 for the abatement of the land-use-change tax means the date the taxing district mails the land-use-change tax bill to taxpayer.

ASSESSMENT

§ 76:2. Property Tax Year.

The property tax year shall be April 1 to March 31 and all property taxes shall be assessed on the inventory taken in April of that year, except for prorated assessments on damaged buildings under RSA 76:21.

§ 76:2-a. Combining Land and Building Values on the Property Tax Bill.

In assessing all property taxes as provided in RSA 76:2, the local assessing officials shall have the option of combining land and building values in one figure on the property tax bill.

§ 76:3. Statewide Enhanced Education Tax.

Beginning July 1, 2005, and every fiscal year thereafter, the commissioner of the department of revenue administration shall set the statewide enhanced education tax rate a a level sufficient to generate revenue of $363,000,000 when imposed on all persons and property taxable pursuant to RSA 76:8, except property subject to tax under RSA 82 and RSA 83-F. The education property tax rate shall be effective for the following fiscal year. The rate shall be set to the nearest ½ cent necessary to generate the revenue required in this section.

§ 76:4. Taxes Includable in One Assessment.

The selectmen of towns, or assessors of cities, may include in one assessment the state, county, town or city, highway, schoolhouse, school or village district and school taxes, or so many of them as may be found convenient.

§ 76:5. What Taxes Assessed.

The selectmen shall seasonably assess all state and county taxes for which they have the warrants of the commissioner of revenue administration and county treasurers respectively; all taxes duly voted in their towns; and all school and village district taxes authorized by law or by vote of any school or village district duly certified to them; and all sums required to be assessed by RSA 33 and RSA 21-J:9-c. Any assessments report issued by the commissioner pursuant to RSA 21-J:11-a shall not affect the authority of the selectmen to assess taxes.

§ 76:6. Overlay.

In assessing such taxes the selectmen may assess a sum not exceeding 5 percent more than the amount of such tax, to answer any abatements that may be made, which shall be paid into the town treasury for the use

of the town. But if the selectmen shall assess a sum exceeding that which they have a right to assess, such assessment shall be thereby rendered invalid only as to such excess.

§ 76:7. Record of Inventories and Taxes.

A fair record shall be made of every inventory taken by the selectmen, and of all taxes by them assessed in a book of records of the doings of the selectmen in their office, which shall be the property of the town. If the selectmen or assessors do not have an office which is open to the public 5 days a week during normal business hours at which time any person may inspect the current tax records of the town or city, then the selectmen or assessors shall leave a copy of the record with the town clerk within 30 days after the tax rate has been approved by the commissioner of revenue administration, or the original inventory and assessment shall be so left and recorded by the clerk. Both records shall be open to the inspection of all persons. The inventory record shall contain: (1) the information required under RSA 75:4; (2) the record of real estate which shall include the name of the owner, if known; the number of the lot and range, if lotted; otherwise, such description as the land may readily be known by; and the number of acres, if known; and (3) the amount of taxes assessed on all property assessed.

§ 76:7-a. Posting of Excerpts of Inventories.

If the selectmen or assessors do not have an office which is open to the public 5 days a week during nor-mal business hours during which time any person may inspect the current tax records of the town or city, then said selectmen or assessors shall prepare annually an alphabetical list of all owners of real estate which is not exempt from taxation under RSA 72:23, together with the street address and the assessed value of each separate parcel of real estate owned by them. Such list shall be posted in a public place in the town or city.

§ 76:8. Commissioner's Warrant.

I. (a) The commissioner shall annually determine a municipality's tax base for the statewide enhanced education tax by subtracting from the total equalized valuation of all property, as determined under RSA 21-J:3, XIII for the preceding year, property that was then taxable under RSA 82 and RSA 83-F. In determining the tax base, the value of any utility property that is included in the total equalized valuation upon which the statewide education property tax is computed, and is also taxable under RSA 83-F for that year, shall also be subtracted from the tax base, provided the sum value of the utility property represents at least 5 percent of the total equalized value of all property, except property taxable under RSA 82 or RSA 83-F in the preceding year.

(b) The commissioner shall calculate the portion of the statewide enhanced education tax to be raised by each municipality by multiplying the uniform education property tax rate by the municipality's tax base.

II. The commissioner shall issue a warrant under the commissioner's hand and official seal for the amout computed in paragraph I to the selectmen or assessors of each municipality by December 15 directing them to assess such sum and pay it to the municipality for the use of the school districts and, if there is an excess statewide enhanced education tax payment due pursuant to RSA 198:46, directing them to assess the amount of the excess payment and pay it to the department of revenue administration for deposit in the education trust fund. Such sums shall be assessed at such times as may be prescribed for other taxes assessed by such selectmen or assessors of the municipality.

III. Municipalities are authorized to assess local property taxes necessary to fund school district appropriations not funded by the statewide enhanced education tax, by distributions from the education trust fund under RSA 198:39, or by other revenue sources.

§ 76:9. Commissioner's Report.

The commissioner of revenue administration shall report to the governor, the speaker of the house of representatives, the president of the senate, and the commissioner of education each year on or before October 1, a statement of the statewide enhanced education tax warrants to be issued for the tax year commencing April 1 of the succeeding year.

§ 76:10. Selectmen's Lists and Warrant.

I. A list of all property taxes by them assessed shall be made by the selectmen under their hands, with a warrant under their hands and seal. The list shall be directed to the collector of such town, requiring the collector to collect the same, and to pay to the town treasurer such sums and at such times as may be therein prescribed. The selectmen shall assess such taxes to the owner as of April 1, or to the current owner, if known. The selectmen of a town or the board of assessors of a city may round off to the nearest dollar the total tax due on each parcel appearing on the list.

II. If the municipal tax collector finds a discrepancy of ½ of one percent or more between the amount of the warrant as committed to the tax collector of the municipality and the total property tax commitment

calculated by the commissioner of revenue administration, based on the pertinent information provided by the municipality under RSA 21-J:34, the collector shall return the warrant to the municipality's assessing officials for correction. If a correction cannot be made to generate a warrant with less than ½ of one percent discrepancy, the assessing officials shall submit a revised property summary inventory of valuation form as required under RSA 21-J:34,I, for recalculation of the tax rate by the commissioner of revenue administration. The municipality shall not issue property tax bills until such discrepancy is resolved. A copy of the signed warrant total page and an actual tax bill shall be submitted to the department of revenue administration by the tax collector.

§ 76:10-a. Jeopardy Assessment.

Whenever it shall appear to the selectmen or assessors that it is necessary that the assessment of taxes assessed against any property be made as soon as possible in order to insure the payment of the taxes and to protect the public interest, they may, on or after April 1, make a reasonable jeopardy assessment of the taxes against the owner or person to whom such property is assessed and commit a warrant to the collector for the same, and the collector after making presentation of a bill for such taxes may immediately use any of the remedies provided by law to collect the taxes committed to him in such warrant. If it later appears that such jeopardy tax payment was in excess of the taxes due the over plus together with interest at the rate of 6 percent per annum from the time of payment to the time of refund shall be refunded to the person from whom the tax was collected. If such tax payment was insufficient to pay the actual tax later found to be due, then a further assessment may be made and may be collected in the same manner as the original assessment.

§ 76:11. Delivery of List; Notice to Taxpayer; Other Bills.

I. Such list shall be delivered to the collector within 30 days from the receipt of information by the selectmen from the commissioner of revenue administration of the rate percent of taxation as provided in RSA 41:15, unless for good cause the time is extended by the commissioner of revenue administration. The collector shall, within 30 days after the receipt of such list, send to every person taxed, a bill for such taxes by first class mail or, with the approval of the governing body, by electronic means as provided in paragraph II, unless for good cause the time is extended by the commissioner of revenue administration. Said bill shall be mailed separately and not included with mailing of other town or city bills, unless the governing body of the town or city votes to mail other town or city bills or information directly related to municipal business along with the tax bill. Under no circumstances shall a city or town mail statements of position on matters of public policy along with the tax bill. Upon written request of a mortgagee or its representative, the tax collector of a city or town shall mail or transfer by electronic means as provided in paragraph II a duplicate copy of the property tax bill, as it was sent to the property taxpayer, to the party making such request. Other form of notification of tax owed, acceptable to the mortgagee and the tax collector, may be substituted for the duplicate tax bill. A separate written request, with specific property identification, shall be required for each duplicate copy or form. The governing body of a city or town may establish a reasonable fee to be charged for each duplicate copy or form. Resident tax bills may be included with property tax bills when the inclusion of such resident tax bills will not unduly delay the mailing of either the resident or property tax bills.

II. The collector may issue bills or notices by electronic means after the taxpayer requests such delivery. There shall be no charge for delivery of bills or notices by electronic means and there shall be no penalty for not choosing to elect delivery by electronic means. Any request for electronic delivery of tax bills or notices shall contain the physical signature of the taxpayer or an electronic signature conforming to the requirements of the federal Electronic Signatures Act or its successor. Any agreement executed by a taxpayer to receive tax bills by electronic means shall contain a description of the delivery system proposed to be used and shall contain clear instructions on the method for terminating such delivery.

III. In the event that the collector has any reason to believe that bills or notices sent by electronic means have failed to be delivered, the collector shall promptly send a duplicate of the bills or notices by first class mail. A duplicate bill or notice mailed in compliance shall be at no cost to the taxpayer. Second and subsequent notices of payment due, or notices of tax delinquency shall be sent by first class mail. Sending a bill as provided in this paragraph shall not change the last date that taxes may be paid without penalty.

§ 76:11-a. Information.

I. The tax bill which is sent to every person taxed, as provided in RSA 76:11, shall show the rate for municipal, local education, state education, and county taxes separately, the assessed valuation of all lands and buildings for which said person is being taxed, and the right to apply in writing to the selectmen or assessors for an abatement of the tax assessed as provided under RSA 76:16. The department of revenue

administration shall compute for each town and city the rates which are to appear on the tax bills and shall furnish the required information to the appropriate town or city.
II. The tax bill shall also contain a statement informing the taxpayer of the types of tax relief for which the taxpayer has the right to apply. The following statement shall be considered adequate:
"If you are elderly, disabled, blind, a veteran, or veteran's spouse, or are unable to pay taxes due to poverty or other good cause, you may be eligible for a tax exemption, credit, abatement, or deferral. For details and application information, contact (insert title of local assessing officials or office to which application should be made)."
This statement shall be prominent and legible, and may either be printed on the tax bill itself, or on a separate sheet of paper enclosed with the tax bill. A municipality may in its discretion choose to include more detailed information about the eligibility criteria for different forms of tax relief, provided, however, that the information in the above statement shall be considered a minimum.
III. A town or city may, by majority vote of its governing body, include information additional to that required under paragraphs I and II on the tax bill as a means of further educating the public relative to the laws regarding property taxes.

§ 76:11-b. Notice of Arrearage.

The tax collector shall provide to the owner as of April 1 or current owner, if known, a summary of all uncollected and unredeemed taxes on the property. This summary may be included on or with the tax bill, or may be sent by separate mailing within 90 days of the due date of the final tax bill.

§ 76:12. List of Resident Taxes.

Before June 1 in each year, unless the time therefor is extended by the commissioner of revenue administration, the selectmen of towns and the assessors of cities shall commit to the collector of taxes a warrant, under their hands and seal, together with a list of resident taxes by them assessed, directing the collector to collect the same and to pay the amount collected to the treasurer at such times as may be thereon prescribed. Within 30 days after receipt of the list, the collector shall send a bill to every person taxed by first class mail, unless for good cause the time is extended by the commissioner of revenue administration.

§ 76:13. Interest.

Interest at 8 percent per annum shall be charged upon all taxes except resident taxes, except as otherwise provided by statute, not paid on or before December 1 after their assessment, which shall be collected from that date with the taxes as incident thereto, except in the case where a tax bill sent to the taxpayer on or after November 2 and before April 1 of the following year interest shall not be charged until 30 days after the bills are mailed. Interest due in an amount up to $25 may be waived by the collector, with the approval and consent of the board of selectmen and the board of assessors, if in the collector's judgment the administrative and collection costs involved do not warrant collection of the amount due. The tax collector shall state on the tax bill the date from which interest will be charged and such date shall be determined by the day the collector sends out the last tax bill on the list. The collector shall notify the board of tax and land appeals in writing of the date on which the last tax bill was sent.

§ 76:13-a. Resident Tax Penalty.

There shall be added to any resident tax not paid in full on or before December 1 following the assessment of the resident tax the sum of $1 which shall be collected with the tax as incident thereto.

§ 76:13-b. Limitations on Interest When Tax Relief is Granted.

Notwithstanding any provisions of RSA 76:13 or 76:15-a or 76:15-b to the contrary:
I. Interest on tax deferrals for the elderly and disabled granted pursuant to RSA 72:38-a will accrue at 5 percent beginning 30 days after the date of the final tax bill.
II. No interest shall be charged on any taxes abated pursuant to RSA 76 on the grounds of poverty or hardship and inability to pay.
III. No interest shall be charged on that portion of taxes of any residential property for which an exemption or tax credit is granted pursuant to RSA 72.

§ 76:14. Correction of Omissions, or Improper Assessment.

If the selectmen, before the expiration of the year for which a tax has been assessed, shall discover that the same has been taxed to a person not by law liable they may, upon abatement of such tax and upon notice to the person liable for such tax, impose the same upon the person so liable. And if it shall be found that any person or property shall have escaped taxation the selectmen, upon notice to the person, shall impose a tax upon the person or property so liable.

§ 76:15. Amendments of Inventories and Tax Lists.
Inventories and tax lists already delivered to tax collectors shall be amended by selectmen or assessors to the extent of correcting errors or perfecting the description of certain property therein listed, upon application made to them by the tax collector prior to posting of the notice of a tax sale or tax lien in accordance with the provisions of RSA 80. Notice of such amendment to the inventory shall be sent by the selectmen or assessors, in writing and by registered mail, prior to the posting of the list of delinquent taxes by the tax collector but not more than 30 days prior to the posting, to the last known address of the owner or of the persons taxed.

§ 76:15-a. Semi-Annual Collection of Taxes in Certain Towns and Cities.
I. Taxes shall be collected in the following manner in towns and cities which adopt the provisions of this section in the manner set out in RSA 76:15-b. A partial payment of the taxes assessed on April 1 in any tax year shall be computed by taking the prior year's assessed valuation times 1/2 of the previous year's tax rate; provided, however, that whenever it shall appear to the selectmen or assessors that certain individual properties have physically changed in valuation, they may use the current year's appraisal times 1/2 the previous year's tax rate to compute the partial payment.
II. For the purposes of this section, the lists of assessed property shall be committed by the selectmen with a warrant under their hands and seal directed to the collector of such town no later than May 15. The collector shall mail all the bills for this partial payment no later than June 15. Partial payment of taxes assessed under this section shall be due and payable on July 1. The collector shall receive such payments, give a receipt therefor, and credit the amount paid toward the amount of the taxes eventually assessed against the property, in the same manner as prepayments under RSA 80:52-a. A payment of the remainder of the taxes assessed April 1, minus the payment due on July 1 of that year, shall be due and payable December 1. Interest charged on all taxes not paid on or before the date they are due shall be as prescribed in RSA 76:13, except that, when bills for the partial payment under this section are mailed on or after June 1, interest shall not be charged until 30 days after the last bill is mailed.
**** HB 383 eff. 4/1/22 III.(a) Notwithstanding the provisions of paragraphs I and II, any municipality affected either by a change in adequate education grants or excess tax amounts, determined pursuant to RSA 198:41, or by a change of 15 percent or more in the amount of all property taxes to be raised for the current year as compared to the previous year, may apply to the commissioner of revenue administration on forms prescribed by the commissioner to adjust the 1/2 of the previous year's tax rate by an amount sufficient to collect 1/2 of the estimated increase or decrease in the city or town, school, or county taxes resulting from the change.
(b) The department of education shall certify, no later than November 15, to the commissioner of the department of revenue administration the difference in the amount of the adequate education grants and excess tax amounts between the current fiscal year and the forthcoming fiscal year for every municipality.
(c) Any municipality requesting an adjusted rate for the semi-annual bill shall submit such request to the commissioner of the department of revenue administration by April 1 prior to the issuance of the semi-annual bill.
(d) The department of revenue administration shall expedite certified adjusted rate applications.
V.(a) Not withstanding the provisions of paragraphs II and III, any municipality with quarterly billing affected either by a change in adequate education grants or excess tax amounts, determined pursuant to RSA 198:41, or by a change of 15 percent or more in the amount of all property taxes to be raised for the current year as compared to the previous year, may apply to the commissioner of revenue administration on forms prescribed by the commissioner to adjust the 1/4 of the previous year's tax rate by an amount sufficient to collect 1/4 of the estimated increase or decrease in the July and October quarterly bills in city or town, school, or county taxes resulting from the change.

§ 76:15-aa. Quarterly Billing of Taxes in Certain Towns and Cities.
Any city or town which has adopted an optional fiscal year may adopt a system for quarterly billing and collection of taxes as provided in RSA 76:15-b.
I. In a city or town that adopts the provisions of RSA 76:15-b, III, the first quarterly bill shall be due and payable (a) in a city or town that has adopted a charter under RSA 49-C or RSA 49-D, on April 1, or (b) in a town other than a town that has adopted a charter under RSA 49-D, on a date determined by the governing body not sooner than 30 days and not later than 45 days following the date of town meeting, during the 6-month conversion period prior to the fiscal year beginning on July 1. This bill shall be an amount based on 1/4 of the total previous year’s complete city or town, school, and county levy. The entire amount collected

on the first quarterly billing date, except for the county portion, shall be credited to the city or town to fund the 6-month conversion period budget as adopted by the legislative body.
(a) For the purposes of RSA 80:19, the assessment date for the tax bills due and payable on April 1 of the year of conversion to quarterly tax billing shall be that same date of April 1.
(b) Thereafter, beginning with the newly adopted fiscal year beginning July 1, tax payments shall be due as provided in paragraph II.
II. In any city or town which has adopted both an optional fiscal year and quarterly billing, taxes shall be collected in the following manner:
(a) Tax payments shall be due July 1, October 1, January 2, and March 31 of each fiscal year to fund the optional fiscal year budget which is the basis upon which the tax rate shall be established by the department of revenue administration.
(b) A quarterly billing of the taxes to be due in any tax year shall be computed by taking the previous year's assessed valuation times the previous year's tax rate, as determined by the department of revenue administration, divided by 4; provided, however, that whenever it appears to the assessors that certain individual properties have changed in valuation, they may use the current year's appraisal times the previous year's tax rate divided by 4 to compute the quarterly payment. Quarterly payments of taxes assessed under this section shall be due and payable on July 1 and October 1. For the purpose of the quarterly payments, a list of assessed property shall be committed by the board of assessors with warrants under their hands and seal directed to the collector no later than May 15. The collector shall mail all the bills for the 2 quarterly payments no later than 30 days before their due dates. The collector shall receive such payments and credit the amount paid towards the amount of the taxes eventually assessed against the property.
(c) Payments of the remainder of the taxes, minus the 2 quarterly payments due on July 1 and October 1 of that year, shall be due and payable in 2 equal billings on January 2 and March 31. For the purpose of these final remaining quarterly payments, the assessor shall commit warrants to the collector. The collector shall mail all the bills for the 2 remaining tax payments no later than 30 days before their due dates. For purposes of RSA 76:16, RSA 76:16-a and RSA 76:17, the "notice of tax" shall mean the date the board of tax and land appeals determines to be the last date of mailing of the January 2 quarterly tax bill, which bill is based on the current year's tax rate and assessments.
(d) For the purpose of establishing the real estate tax lien under the provisions of RSA 80:59, for the tax bills due and payable each year after the adoption of quarterly tax billing, the real estate of every person or corporation may be subject to the tax lien procedure by the collector, in case all taxes against the owner shall not be paid in full on or before April 1 next after its assessment.
III. If, subsequent to the collector issuing quarterly bills, the assessors are made aware of a change in ownership in a parcel so billed, the assessors shall amend the tax list and notify the collector, who, upon the request of the new owner, shall cause to be mailed to the new owner a statement of account showing the balance due on the current quarterly billing.
IV. Interest at the rate of 8 percent per annum shall be charged on all taxes not paid on or before their due dates or 30 days after mailing, whichever is later.
**** HB 383 eff. 4/1/22 V. (a) Notwithstanding the provisions of paragraphs II and III, any municipality with quarterly billing affected either by a change in adequate education grants or excess tax amounts, determined pursuant to RSA 198:41, or by a change of 15 percent or more in the amount of all property taxes to be raised for the current year as compared to the previous year, may apply to the commissioner of revenue administration on forms prescribed by the commissioner to adjust the 1/4 of the previous year's tax rate by an amount sufficient to collect 1/4 of the estimated increase or decrease in the July and October quarterly bills in [local school tax] city or town, school, or county taxes resulting from the change.

(b) The department of education shall certify, no later than November 15, to the commissioner of the department of revenue administration the difference in the amount of the adequate education grants and excess tax amounts between the current fiscal year and the forthcoming fiscal year for every municipality.

(c) Any municipality requesting an adjusted rate for the quarterly bills shall submit such request to the commissioner of the department of revenue administration by April 1 prior to the issuance of the July and October quarterly bills.

(d) The department of revenue administration shall expedite certified adjusted rate applications.

§ 76:15-b. Local Option.
I. Other provisions of law to the contrary notwithstanding, taxes shall be collected in any town or city in a manner pursuant to RSA 76:15-a if said town or city, by majority vote of the governing body, adopts the provisions thereof. A town or city which adopts the provisions of RSA 76:15-a may rescind said adoption by majority vote of the governing body, and the general statutes relating to collection of taxes shall once again apply.
II. Taxes shall be collected in any town or city in a manner pursuant to RSA 76:15-aa, if said town or city, by majority vote of the legislative body, adopts the provisions thereof. A town or city which adopts the provisions of RSA 76:15-aa may rescind said adoption by majority vote of the legislative body, and the general statutes relating to collection of taxes shall once again apply.
III. Any city or town may, by majority vote of the legislative body, adopt a fiscal year running from July 1 to June 30 of the following year. In conjunction with that vote, the city or town is also authorized, by majority vote, to adopt a budget for the purpose of funding a 6-month conversion period through the adoption of a system for quarterly collection and billing of taxes as provided in RSA 76:15-aa.
§ 76:15-c. Collection of Property Taxes in Certain Municipalities.
I. Any municipality with a fiscal year of July 1 to June 30 of the following year which collects its property taxes semi-annually in December and June may adopt the provisions of this section by majority vote of the legislative body of the municipality. Prior to the vote each municipality shall hold a public hearing on the adoption of these provisions. If adopted by the municipality, the provisions of this section shall be effective on April 1 following the vote.
II. If the provisions of this section are adopted by the municipality, the municipality shall begin adjusting the 2 due dates for the partial payment and the payment of taxes forward one month a year for 6 years until the final collection dates are on July 1 for the partial payment and December 1 for the balance of the payment for the year of assessment, still funding the period from July 1 through June 30 of the following year. During the conversion years a partial payment of the taxes assessed on April 1 in any year shall be computed by taking the prior year's assessed value times 1/2 of the prior year's tax rate; provided, however, that whenever it shall appear to the assessor that certain individual properties have physically changed in valuation, the assessor may use the current year's assessed value times 1/2 of the previous year's tax rate to compute the partial payment.
III. Interest charged on all taxes not paid on or before the date they are due shall be at the rate prescribed in RSA 76:13. Interest shall accrue after the due dates of each payment due.
IV. For purposes of abatement filing periods, the mailing date for the final notice of tax for second payment of taxes shall be used for calculating the period.
V. After completion of the conversion years, RSA 76:15-a shall regulate the assessment and collection of property taxes.

ABATEMENT

§ 76:16. By Selectmen or Assessors.
I. (a) Selectmen or assessors, for good cause shown, may abate any tax, including prior years' taxes, assessed by them or by their predecessors, including any portion of interest accrued on such tax; or
(b) Any person aggrieved by the assessment of a tax by the selectmen or assessors and who has complied with the requirements of RSA 74, may, by March 1, following the date of notice of tax under RSA 76:1-a, and not afterwards, apply in writing on the form set out in paragraph III to the selectmen or assessors for an abatement of the tax. The municipality may charge the taxpayer a fee to cover the costs of the form required by paragraph III.
II. Upon receipt of an application under paragraph I(b), the selectmen or assessors shall review the application and shall grant, for good cause shown, or deny the application in writing by July 1 after notice of tax date under RSA 76:1-a. The failure to respond shall constitute denial. All such written decisions shall be sent by first class mail to the taxpayer and shall include a notice of the appeal procedure under RSA 76:16-a and RSA 76:17 and of the deadline for such an appeal. The board of tax and land appeals shall prepare a form for this purpose. Municipalities may, at their option, require the taxpayer to furnish a self-addressed envelope with sufficient postage for the mailing of this written decision.
III. The abatement application form shall be prescribed by the board of tax and land appeals. The form shall include the following and such other information deemed necessary by the board:

(a) Instructions on completing and filing the form, including an explanation of the grounds for requesting tax abatements, including abatements for poverty and inability to pay pursuant to RSA 76.
(b) Sections for information concerning the person applying, the property for which the abatement is sought and other properties in the municipality owned by the person applying.
(c) A section concerning compliance with the RSA 74 inventory requirement.
(d) A section explaining the appeal procedure and stating the appeal deadline in the event the municipality denies the tax relief request in whole or part.
(e) A section requiring the applicant to state with specificity the reasons supporting the abatement request with an explanation of what specificity means.
(f) A section for the applicant to list any comparable properties supporting an abatement request.
(g) A place for the applicant's signature with a certification by the person applying that the application has a good faith basis and the facts in the application are true.
(h) The statement: "If an abatement is granted and taxes have been paid, interest on the abatement shall be paid in accordance with RSA 76:17-a. Any interest paid to the applicant must be reported by the municipality to the United States Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall treat the social security or federal tax identification information as confidential and exempt from a public information request under RSA 91-A."
IV. Failure to use the form prescribed in paragraph III shall not affect the right to seek tax relief.

§ 76:16-a. By Board of Tax and Land Appeals.

I. If the selectmen neglect or refuse so to abate, in accordance with RSA 76:16, I(b), any person aggrieved, having complied with the requirements of RSA 74, upon payment of a $65 filing fee, may apply in writing to the board of tax and land appeals. The appeal shall be filed on or before September 1 after the date of notice of tax under RSA 76:1-a, and not afterwards. The board, after inquiry and investigation, shall hold a hearing if requested as provided in this section and shall make such order thereon as justice requires; and such order shall be enforceable as provided hereafter. If the appeal is filed before July 1 the person aggrieved shall state in the appeal to the board the date of the municipality's decision on the RSA 76:16, I(b) application.
II. Upon receipt of an application under the provisions of paragraph I, the board of tax and land appeals shall give notice in writing to the affected town or city of the receipt of the application by mailing such notice to the town or city clerk thereof by certified mail. Such town or city may request in writing a hearing on such application within 30 days after the mailing of such notice and not thereafter. If a hearing is requested by a town or city, the board of tax and land appeals shall, not less than 30 days prior to the date of hearing upon such application, give notice of the time and place of such hearing to the applicant and to the town or city in writing. Nothing contained in this paragraph shall be construed to limit the rights of taxpayers to a hearing before the board of tax and land appeals.
III. The applicant and the town or city shall be entitled to appear by counsel, may present evidence to the board of tax and land appeals and may subpoena witnesses. Either party may request that a stenographic record be kept of the hearing. Any investigative report filed by the staff of the board of tax and land appeals shall be made a part of such record.
IV. In such hearing, the board of tax and land appeals shall not be bound by the technical rules of evidence.
V. Either party aggrieved by the decision of the board of tax and land appeals may appeal pursuant to RSA 71-B:12. For the purposes of such appeal, the findings of fact by the board shall be final. Any such appeal shall be limited to questions of law.
VI. A copy of an order of abatement ordered by the board of tax and land appeals, attested as such by the chairman of the board, if no appeal is taken hereunder, may be filed in the superior court for the county or in the Merrimack county superior court at the option of the board; and, thereafter, such order may be enforced as any final judgment of the superior court.
VII. (a) The board may establish, by rules adopted under RSA 541-A, a small claims procedure to hear property tax appeals under this section as an alternative to full hearings. The rules may modify the procedural, hearing, and decision requirements of RSA 71-B, RSA 541-A, and paragraphs I-VI of this section.
(b) After filing the appeal pursuant to RSA 76:16-a, the taxpayer shall have the option of electing the small claims procedure. If the taxpayer elects the small claims procedure, the appeal shall be heard as a small

claim unless the municipality, within 30 days of the board's notice of the taxpayer's election, requests a full hearing.
(c) The quorum for small claims hearings, decisions, and rehearing orders shall be one board member.
(d) The board retains the authority to require small claims to be heard by full hearing.

§ 76:16-c. Abatement of Resident Taxes.

Selectmen or assessors may for good cause shown abate any resident tax assessed by them or their predecessors.

§ 76:16-d. Extensions of Application; Reply and Appeal Deadlines.

I. (Repealed effective 5/16/02)
II. In towns with dates of notice of tax, as defined in RSA 72:1-d and RSA 76:1-a, after December 31, the uniform deadlines in deferral, and abatement applications, replies and appeals statutes, including RSA 72:38-a and RSA 76:16, 16-a, and 17 shall be as follows:
(a) Taxpayer's initial application for deferral or abatement within 2 months of the date of notice of tax.
(b) Town's response to the application within 6 months of the date of notice of tax.
(c) Taxpayer's appeal within 8 months of the date of notice of tax.

76:16-e. Timely Filing.

The timely filing and mailing of any document relative to the administration and appeal of any state or municipal tax, either by a municipality or the board of tax and land appeals, shall be determined in accordance with RSA 80:55.

§ 76:17. By Court.

If the selectmen neglect or refuse so to abate in accordance with RSA 76:16, I(b), any person aggrieved, having complied with the requirements of RSA 74, may, in lieu of appealing pursuant to RSA 76:16-a, apply by petition to the superior court in the county, which shall make such order thereon as justice requires. The appeal shall be filed on or before September 1 following the date of notice of tax under RSA 76:1-a, and not afterwards. If the appeal is filed before July 1 following the date of notice of tax, the person aggrieved shall state in the appeal to the court the date of the municipality's decision on the RSA 76:16, I(b) application.

§ 76:17-a. Interest.

Whenever, after taxes have been paid, the selectmen, the board of tax and land appeals, or the superior court, as the case may be, grant an abatement of taxes, they shall award interest on the amount of taxes abated at the rate of 6 percent per annum from the date the taxes were paid to the date of refund.

§ 76:17-b. Filing Fee Reimbursed.

Whenever, after taxes have been paid, the board of tax and land appeals grants an abatement of taxes because of an incorrect tax assessment due to a clerical error, or a plain and clear error of fact, and not of interpretation, as determined by the board of tax and land appeals, the person receiving the abatement shall be reimbursed by the city or town treasurer for the filing fee paid under RSA 76:16-a, I.

§ 76:17-c. Effect of Abatement Appeal on Subsequent Taxes.

I. Whenever the board of tax and land appeals, pursuant to RSA 76:16-a, or the superior court, pursuant to RSA 76:17, grants an abatement on the grounds of an incorrect property assessment value, the selectmen or assessors shall thereafter use the correct assessment value, as found by the board or the court, in assessing subsequent taxes upon that property, until such time as they, in good faith, reappraise the property pursuant to RSA 75:8 due to changes in value, or until there is a general reassessment in the municipality.
II. If, while an appeal pursuant to RSA 76:16-a or 76:17 is pending, subsequent taxes are assessed using an assessment value later found to be incorrect by the board of tax and land appeals or the superior court, the selectmen or assessors shall abate such subsequent taxes, using the correct assessment value as found by the board or the court, even if no abatement request or appeal has ever been filed with respect to such subsequent taxes.
III. The board of tax and land appeals and the superior court shall retain continuing jurisdiction over any abatement granted by them pursuant to RSA 76:16-a or 76:17 respectively, for purposes of enforcing the requirements of this section.

§ 76:17-d. Abatement Refund.

The selectmen or assessors may apply all or a portion of the amount of any taxes abated, along with interest computed according to this chapter, to any outstanding taxes owed by the taxpayer to the municipality. Taxes shall be considered outstanding if they are subject to interest pursuant to RSA 76:13. The selectmen

or assessors shall send notice to the taxpayer of the amount credited against outstanding taxes and the date the credit was recorded.

§ 76:18. For Watering Trough. (Repealed)

§ 76:19. For Shade Trees. (Repealed)

§ 76:19-a. Abatement for Brownfields Property.

I. Upon application of a person who qualifies as eligible to participate in the brownfields program established under RSA 147-F, the governing body of the municipality may make an abatement of prior years' taxes and accrued interest to the applicant as it shall deem just and equitable.

II. Notwithstanding RSA 76:16, I(b), an application pursuant to paragraph I may be made at any time during the year.

III. Nothing in this section shall affect the authority of the governing body of a municipality to grant an abatement pursuant to any other provision of law.

§ 76:20. Record.

No abatement of a tax is of any effect until recorded in the records of the selectmen. If the selectmen have left a copy of the record of taxes assessed at the office of the town clerk, pursuant to RSA 76:7, then at the time of recording an abatement of a tax the selectmen shall, in writing, notify the town clerk of the abatement, stating the name of the person to whom the tax was assessed, the year of the assessment, the amount of the original assessed valuation, and the amount of the assessed valuation and of the tax abated. The town clerk shall thereupon make a notation, in red ink and above the amount previously recorded as assessed and taxed, of the amount of assessed valuation and of the tax abated against the name of the person to whom the tax was assessed, as it appears upon the inventory record on file in his office.

§ 76:21. Prorated Assessments for Damaged Buildings.

I. Whenever a taxable building is damaged due to unintended fire or natural disaster to the extent that it renders the building not able to be used for its intended use, the assessing officials shall prorate the assessment for the building for the current tax year. For purposes of this paragraph, an unintended fire means a fire which does not arise out of any act committed by or at the direction of the property owner with the intent to cause a loss.

II. The proration of the building assessment shall be based on the number of days that the building was available for its intended use divided by the number of days in the tax year, multiplied by the building assessment.

III. A person aggrieved of a property tax for a building damaged as provided in paragraph I shall file an application with the assessing officials in writing within 60 days of the event described in paragraph I or by March 1, whichever is later.

IV. Proration of the assessment shall be denied if the assessing officials determine that the applicant did not meet the requirements of this section or acted in bad faith.

V. The total tax reduction from proration under this section for any city or town shall be limited to an amount equal to ½ of one percent of the total property taxes committed in the tax year. If the assessing officials determine that it is likely that this limit will be reached, the proration shall not be applied to any additional properties.

VI. Nothing in this section shall limit the ability of the assessing officials to abate taxes for good cause shown pursuant to RSA 76:16.

VII. Appeals of a decision under this section shall be to the board of tax and land appeals or the superior court as set forth in RSA 76:16-a or RSA 76:17.

CHAPTER 77.
TAXATION OF INCOMES

§ 77:22. Warrants, Collection.
The commissioner of revenue administration may issue a warrant for the collection of any overdue tax to the tax collector of any town or city, which shall have the same remedies and the same fees for the collection of such taxes as are provided by law for his collection of taxes on personal estate.

CHAPTER 79.
FOREST CONSERVATION AND TAXATION

§ 79:1. Definitions.

The following words and phrases as used in this chapter shall have the meanings indicated, unless a contrary meaning shall appear in the context:

I. "Assessing officials", means those charged by law with the duty of assessing taxes in the city, town or unincorporated place.

II. (a) Owner means:

(1) For purposes of join tenants or joint tenants with rights of survivorship, every owner that holds title to the subject property.

(2) For purposes of tenants-in-common, any one or more of the tenants-in-common that hold title to the subject property. For purposes of RSA 79:10,I(a), any one or more of tenants-in-common may sign an intent to cut. Provided, however, that non-signing tenants-in-common shall have been notified by certified mail by the applicant of the intent to cut at least 30 days prior to cutting and that a bond or surety is filed to secure payment of the yield tax if any tenant-in-common does not sign or give a power of attorney to sign a notice of intent to cut.

(3) A previous owner who retains timber rights to land and who registers his or her claim with the registry of deeds.

(4) Any person who has purchased stumpage and cutting rights on public lands.

(b) The following persons shall not be required to file an intent to cut or be subject to the tax imposed by this chapter:

(1) A person who cuts, within the tax year, up to 10,000 board feet of logs from his own land for use in the construction, reconstruction, or alteration of his own buildings, structures, or fences situated in the state of New Hampshire; provided that such buildings are not being built for sale purposes;

(2) A person who cuts or causes to be cut, within the tax year, up to 20 cords of fuel wood for his own consumption in the state of New Hampshire for domestic fuel purposes, or any amount for the manufacture of maple sugar or syrup;

(3) Federal government, state government, cities, towns, school districts, or other political subdivisions which cut wood or timber for their own use, on lands under their ownership or jurisdiction or both.

(4) Persons engaged in the clearing or maintaining of rights-of-way or water storage reservoir areas incidental to the furnishing of utility services or transportation services to the public; provided, however, that when the person clearing or causing the clearing of said right-of-way sells or agrees to sell the wood or timber, he shall be deemed to be an "owner" as defined in subparagraph (a) above.

(5) A person who cuts or causes to be cut, within the tax year, up to 10,000 board feet of logs and 20 cords of wood or the equivalent in whole tree chips, from the person's own land within a municipality, for land conversion purposes other than timber growing and forest uses, provided that those persons intending to convert the use of the land have secured all required permits including, but not limited to, building permits, subdivision or zoning permits, excavation permits, or site plan approvals, as necessary for the use to which the land will be converted, and are able to furnish proof of such permits.

III. "Stumpage value" means the amount determined by the assessing officials in the same manner as other property values for the purposes of taxation at the time the timber is cut. The assessing official shall take into consideration the location of the timber, the quality of the timber, the size of the sale, and any other factors necessary to harvest the wood or timber that affect the value of timber being cut. Stumpage value of all forest products except those customarily measured by the cord, by weight, or by the piece shall be determined on the basis of international ¼ inch rule log scale. If there are questions by the assessors regarding the true and accurate stumpage values reflected in contracts presented by the owner as the basis for timber tax assessment, the department of revenue administration, Municipal and property division, shall be available to assist or advise the municipalities in the proper calculation of the stumpage value for assessment purposes. The burden shall be upon the owner filing the "Report of Wood Cut" form to demonstrate the reasonableness of a claim under this paragraph.

(a) For standing timber sold to a purchaser, the assessing official shall consider the stumpage price paid on a per cord, per 1,000 board foot, by weight or other basis when calculating the stumpage value. If the assessing official finds that a claim is not commercially reasonable then the assessing official may, after

conducting an inspection of the property, use the average stumpage value list provided by the department of revenue.
(b) For sales of timber where the product is not sold as standing timber, the assessing official shall use the average stumpage value list provided by the department of revenue administration.
IV. "Tax year" as used in this chapter shall mean October 1, 1963 to March 31, 1964 inclusive and shall thereafter mean from April 1 of any year to March 31 of the next year, inclusive.
V. [Repealed.]
VI. "Short rotation tree fiber farming" means the production, cultivation, growing and harvesting of any genetically-engineered tree species for rotation periods not to exceed 15 years between planting and harvesting.
VII. "Genetically-engineered tree" means trees selected for their fast growth, pest resistance, and other special characteristics by tree improvement and breeding methods.
VIII. “Sugar orchard” means a stand of Sugar Maple (Acer saccharum) and/or Red Maple (Acer rubrum) used actively and primarily as a source of sap for the production of maple syrup or related maple products. Active use shall mean that a substantial portion of the maple trees appropriate for tapping of sap are being tapped at least once every 3 years. Such stands shall have clearly established boundaries, and a defined area. In the stand, 50 percent or more of the average basal area of all live trees 2 inches or greater diameter at breast height (dbh) shall be composed of Sugar Maples and/or Red Maples. The area and boundaries of a sugar orchard shall be certified by a licensed forester. Individual Sugar Maple or Red Maple trees that are outside of the boundaries of such a certified sugar orchard and that have been tapped for sap at least once within the 3 years immediately prior to the filing of a notice of intent of cut them shall also be considered to be sugar orchard trees.

§ 79:2. Release from Taxes.

All growing wood and timber except fruit trees, sugar orchards, nursery stock, Christmas trees, and trees maintained only for shade or ornamental purposes or for genetically-engineered short rotation tree fiber, shall be released from the general property tax, but the land on which such growing wood and timber stands shall be assessed. Fruit trees, nursery stock, Christmas trees, trees maintained only for shade or ornamental purposes or for genetically-engineered short rotation tree fiber, and trees harvested from sugar orchards for the purpose of enhancing maple sap production, shall not be subject to the yield tax under RSA 79:3.

§ 79:3. Normal Yield Tax.

A normal yield tax at the rate of 10 percent on the stumpage value at the time of cutting shall be assessed by the assessing officials within 30 days after receipt of a report of wood or timber cut is filed with said officials in the town in which said operation took place. Interest as provided in RSA 79:4-a shall be charged 30 days after the bills are mailed by the tax collector, on any tax which is due and payable and which remains unpaid.

§ 79:3-a. Land Ownership.

I. Until an owner has furnished a bond or other security to the town, no owner shall cut or cause to be cut growing wood and timber if such owner:
(a) Does not own land in the town where he intends to cut.
(b) Ceases to own land in the town where he is cutting after filing an intent to cut.
II. An owner who ceases to own land in the town where he is cutting after filing an intent to cut, shall notify the assessing officials, in writing, of the change in ownership within 15 days of such change. An owner who neglects to notify the assessing officials shall be guilty of a misdemeanor.
III. Repealed effective 01/01/2004.

79:3-b Forest conservation and Taxation; Waiver of Yield Tax by Municipality in Certain Cases.

When timber harvesting is conducted on land owned by, and located in, a municipality, the municipality may waive the yield tax, but shall report the location, species, and volume of wood and timber cut to the commissioner of revenue administration, who shall send one copy of the report to the division of forests and lands of the department of natural and cultural resources.

§ 79:4-a. Unpaid Taxes.

The taxes which are not paid when due pursuant to RSA 79:3 shall bear interest at the rate of 18 percent per year computed from the due date. Interest and penalties on the tax shall be collected by the tax collector and deposited in the general fund of the town. In addition to the interest due, a penalty for failure to pay may be assessed against the owner as provided in RSA 21-J:33.

§ 79:5. General Tax; Credits in Certain Cases.
Whenever it shall appear to the assessing officials that a town or city is unreasonably deprived of revenue because of the failure of an owner to cut standing wood or timber when it shall have arrived at the degree of maturity most suitable for its use, such standing wood or timber shall be taxed in the same manner as general property and be subject to the same rights of appeal, the intent being to prevent the holding of standing wood or timber indefinitely without the payment of any taxes. If such standing wood or timber is

§ 79:6. Collection.
Unless a bond or other security is required pursuant to RSA 79:10-a, all normal yield tax assessments levied under RSA 79:3 shall, on the date the cutting commences, create a lien upon the lands on account of which they are made and against the owner of record of such land. Furthermore, such liens shall continue for a period of 18 months following the date upon which the local assessing officials receive the report of cut required by RSA 79:11. All normal yield tax assessments shall be subject to statutory collection proceedings against real estate as prescribed by RSA 80.

§ 79:8. Appeal and Abatement.
An owner may, within 90 days of notice of the tax, appeal to the assessing officials in writing for an abatement from the original assessment, but no owner shall be entitled to an abatement unless the owner has complied with the provisions of RSA 79:10 and RSA 79:11. If the assessing officials neglect or refuse to abate, an owner may, at his or her election within 6 months of notice of such tax and not afterwards, petition the superior court of the county where the operation took place, or the board of tax and land appeals. The owner shall not be subject to a fee for filing such appeal with the board of tax and land appeals. During the appeal, the board of tax and land appeals, on its own motion or by request of the owner or municipality made to the board of tax and land appeals, shall have the discretion to call upon the department of revenue administration and the division of forest and lands, department of resources and economic development, to provide expert testimony at no cost to the party.

§ 79:10. Timber Cutting; Taxation.
I.(a) Every owner, as defined in RSA 79:1, II, shall, prior to commencing each cutting operation and at the beginning of each new tax year into which the cutting operation shall continue, file with the proper assessing officials in the city, town, or unincorporated place where such cutting is to take place a notice of intent to cut provided by the commissioner of revenue administration, stating the owner's name, residence, an estimate of the volume of each species to be cut, and such other information as may be required. Except when a bond is required pursuant to RSA 79:3-a or RSA 79:10-a, II, a supplemental notice of intent shall not be required when the total volume of the cut exceeds the total volume reported in the intent to cut by less than 25 percent. When required, the supplemental notice shall be filed in the same manner for any additional volume of wood or timber to be cut in excess of the original estimate and within the tax year.

(b) Any intent received by a city, town, or unincorporated place shall, within 15 days, be assigned a number in accordance with the guidelines provided by the commissioner of revenue administration, and be signed by the assessing officials if all conditions for approval have been met. Notwithstanding RSA 91-A, the assessing officials may sign the intent to cut outside a public meeting. When a notice is to be signed by the assessing officials outside a public meeting, public notice shall be posted by the municipality at least 24 hours, excluding Sundays and holidays, before it is signed. The notice shall be posted in the 2 places where the municipality regularly posts notices of its governing body meetings. If the conditions for approval have not been met, the assessing officials shall send a letter to the owner or the person responsible for cutting, explaining the reason for the intent not being signed. The assessing officials shall immediately forward any signed intent to the commissioner of revenue administration and shall also supply a copy to the owner upon request. Failure of the assessing officials to forward signed intent to cut forms to the department of revenue administration shall constitute a violation.

(c) The assessing officials shall, within 30 days of signing a notice of intent, notify the tax collector that an intent has been filed. The notice of intent shall serve as notice that the land is holden to taxes pursuant to RSA 79:6.

(d) Upon receipt of an intent, the commissioner of revenue administration shall furnish, without cost to the owner, a certificate and report of wood cut form. Such certificate shall be posted by the owner filing such intent in a conspicuous place within the area of cutting for each operation conducted within a city, town, or unincorporated place. An owner may start an operation upon posting the certificate or upon posting, in a water proof covering in the same place and manner that the certificate will be posted upon receipt, a copy of the intent to cut form that was signed by the assessing officials. In lieu of a signed intent to cut form, a copy

of the form as submitted by the owner to the assessing officials may be substituted for posting purposes when the owner, or the person responsible for the cut, has been notified that the intent to cut form has been signed. The owner, or the person responsible for the cut, shall clearly print on the form the number assigned to it pursuant to subparagraph (b), and the date, time, and name of the municipal official or employee who provided the notification.

(e) Starting or continuing an operation while the required certificate or intent to cut form is not posted in accordance with this section shall constitute a violation by the owner or any other person doing the cutting, or both.

(f) Starting an operation before the original notice of intent to cut or supplemental intent to cut has been filed with the city or town and signed by the appropriate municipal officials shall constitute a violation by the owner or any other person doing the cutting, or both.

(g) A copy of all intents received by the commissioner of revenue administration shall be forwarded to the division of forests and lands of the department of resources and economic development.

II. Notwithstanding the provisions of paragraph I, any owner who has commenced cutting operations under a valid notice of intent to cut prior to April 1 shall not be required to file for a new notice of intent if the cutting operation will be completed prior to June 30 of that year. However, any owner who will complete a cutting operation after April 1 but prior to June 30 of the same year under a valid notice of intent to cut filed before April 1 shall, prior to April 1, notify in writing the assessing officials with whom the notice of intent to cut was filed that the cutting operation will extend beyond April 1.

§ 79:10-a. Bond Required.

I. The assessing officials shall, within 30 days of the receipt of the notice of intent to cut pursuant to RSA 79:10, or within 15 days of written notification of a change in ownership from the owner pursuant to RSA 79:3-a, II, notify in writing the owner filing such notice of the amount and conditions of any bond or other security which they deem necessary to secure the payment of the yield tax due from the operation described in the notice of intent to cut.

II. No owner required to furnish bond or other security in accordance with RSA 79:3-a shall commence to cut or continue to cut until such owner has posted the bond or other security. No owner who owns land in the town where the owner intends to cut shall be required to post a bond or other security as a condition to cut, unless the owner is delinquent on town timber taxes or property taxes.

III. Any owner who commences a cutting operation or who continues a cutting operation without first furnishing a bond or other securities as deemed necessary by the assessing officials shall be guilty of a misdemeanor.

§ 79:11. Report.

I. Every owner who has filed a notice of intent to cut as provided in RSA 79:10 shall make under the penalties of perjury and file with the assessing officials a report of all wood and timber cut within 60 days after completion of an operation. The report shall be upon a form provided by the commissioner of revenue administration, with 2 copies to be sent to him. The report shall state if no growing wood and timber was cut on an operation for which a notice of intent to cut was filed. The assessing officials may require that a report of cut be filed immediately upon the completion or termination of the cutting referred to in a notice of intent to cut. Reports of cut shall contain the name, residence of the owner, volume of wood and timber cut by species or species group and primary products, and such other information as may be necessary to enable the assessing officials to locate, identify, verify and determine the full amount and true stumpage value of all wood and timber cut on the operation for which the report is filed. In addition, the person who did the cutting or the person responsible for the cutting must sign and verify the volumes of wood and timber reported to have been cut by the owner. The commissioner of revenue administration shall send one copy of the report of cut to the division of forests and lands of the department of resources and economic development. A report of wood and timber severed covering operations still in progress through March 31 of any year shall be filed not later than May 15 of said year for all wood and timber severed during the tax year up to and including March 31.

II. Notwithstanding the provisions of paragraph I, any owner who has commenced cutting operations under a valid notice of intent to cut prior to April 1, which notice has been extended to June 30 under provisions contained in RSA 79:10, II, shall be required to file the report of cut as required in paragraph I of this section within 60 days of the completion of the operation or by July 15, whichever occurs first.

§ 79:11-a. Special Assessment.
Whenever it shall appear to the assessing officials that an owner has completed or terminated a cutting operation and the collection of the tax thereon may be placed in jeopardy, they may require that a report of cut be filed immediately with the assessing officials as agents for the commissioner of revenue administration for such operation and make a special assessment of the yield tax against the owner to whom such tax should be assessed and commit a warrant to the tax collector for the same. In any case where the report of cut is not filed within 24 hours of the request for the report, the assessing officials may make a special assessment of the yield tax basing the assessment on such evidence as is available to them. The collector upon receipt of the warrant shall make demand for payment of such tax and may use any provisions of law to collect the tax committed to him in such warrant. In a case where an owner has terminated or completed an operation at least 30 days prior to April 1 of any year, he may, after filing the report of cut as required by RSA 79:11, request that the assessing officials make a special assessment of the yield tax against the owner of the wood and timber severed on such operation. In such cases the assessing officials shall make such special assessment of the yield tax and commit a warrant to the

§ 79:12. Doomage.
If an owner neglects or fails to file a report of cut pursuant to RSA 79:11, unless the time is extended by the assessing officials because of accident, mistake or misfortune to a date not later than the following June 1, or willfully makes any false statement in a notice of intent to cut, or a report of cut, or willfully files a report of cut that does not contain a true and correct statement of the amount of wood or timber cut, or has willfully omitted to give any information required by a report of cut, the assessing officials shall ascertain, in such way as they may be able, and as nearly as practicable, the volume and stumpage value of the wood and timber for which such owner is taxable, and shall assess to such owner, by way of doomage 2 times as much as such wood and timber would have been taxed had such report been seasonably filed and truly reported. Such doomage shall be collected by the tax collector in the usual manner and paid over to the town treasurer for use of the town.

§ 79:13. Disposition of the Normal Yield Tax.
The normal yield tax collected under RSA 79:3 shall be paid by the tax collectors of cities and towns into their respective treasuries for the general use of the city or town.

§ 79:14. Collection and Distribution of Normal Yield Taxes in Unincorporated Towns and Unorganized Places.
The taxes assessed under RSA 79:3 in any unincorporated town or unorganized place shall be collected by the county commissioners of the county in which the town or place is located and paid by them to the county treasurer. The county commissioners shall have the same powers in collecting the taxes as provided under RSA 80 and RSA 81. The county treasurer shall distribute the normal yield taxes in the unincorporated towns and unorganized places as follows:
I. To the county commissioners the cost of assessment, collection and any appeal in the unincorporated towns and unorganized places;
II. To the division of forests and lands, department of resources and economic development, any normal yield tax revenues remaining in the county treasury after the above distribution has been made in such amounts as may be determined by the appropriate county legislative delegation after consultation with the county commissioners and the director of the division of forests and lands. The funds shall be maintained in a non-lapsing account known as the "unincorporated towns and unorganized places forest conservation fund." The funds shall only be used by the director of forests and lands in or for the benefit of the towns and places from which the tax has been collected. The funds allocated for the use of the director of the division of forests and lands shall be paid over to the state treasurer by the county treasurer no later than October 1 of the state fiscal year in which the allocation takes place by the appropriate county legislative delegation. The unincorporated towns and unorganized places forest conservation fund shall be used for land use regulation purposes and for forest conservation purposes, including, but not limited to, the construction and maintenance of forest protection facilities and equipment, fire protection and detection, fire suppression supplies, fire access roads and bridges, fire prevention patrols, fire trails, and forest insects and disease control. The unincorporated towns and unorganized places forest conservation fund shall not, for each county, exceed 2 times the average budget for the previous 2 years as approved by each respective county legislative delegation; and
III. Any remaining unallocated funds shall be credited to the unincorporated towns and unorganized places from which the normal yield taxes were collected in the prior 2 years on a pro-rated basis. Such funds shall

be used against an unincorporated town's or an unorganized place's share of the county tax for the ensuing year.

§ 79:19. Certification of Yield Taxes Assessed.

I. The assessing officials of every town and city shall annually on or before June 15 certify to the commissioner the normal yield taxes assessed for the tax year ending the preceding March 31. Such certification shall be filed in duplicate upon a form prescribed and provided by the commissioner and shall contain such information as the commissioner shall require. Any assessing official who fails to file the certification as provided herein shall, upon complaint, be guilty of a violation.

II. Notwithstanding the provisions of paragraph I, certification for yield taxes assessed on owners whose notice of intent to cut has been extended to June 30 under provisions contained in RSA 79:10, II, shall be filed on or before September 15.

§ 79:26. Distribution.

The state treasurer shall annually make distribution to the towns and cities from the funds provided for herein in accordance with the certification from the commissioner of revenue administration of the amounts due hereunder.

§ 79:27. Interpretation.

Nothing herein contained shall be construed as repealing or affecting in any way the authority for the issuance of bonds under sections 13, 14, 15 and 16 of chapter 295, Laws of 1949, chapter 4, Laws of 1951, chapter 216, Laws of 1951, and chapter 170, Laws of 1953, nor shall it affect bonds heretofore or hereafter issued in accordance with said statutes.

§ 79:28. Enforcement.

I. The department of revenue administration shall administer and enforce this chapter. The director of the division of forests and lands and his agents shall also have enforcement authority in regard to the proper filing and reporting of intents to cut, posting of certificates and intents to cut, and proper filing and reporting of the timber cut and shall otherwise assist in enforcement of this chapter as agreed upon by the commissioner of the department of revenue administration and the director, division of forests and lands. It is the intent of this section to authorize the commissioner of the department of revenue administration and the director, division of forests and lands, and their agents, to have enforcement authority and the right to stop any operation in violation of RSA 79 and report same to local authorities.

II. Officials responsible for the enforcement of this chapter may enter upon any lands for which an intent to cut has been signed or a certificate has been issued pursuant to RSA 79 or may enter upon any lands that they believe may have an operation in violation of RSA 79. They also may review any records in conjunction with any timber operation in the state.

§ 79:28-a. Cease and Desist Orders; Penalty.

The director of the division of forests and lands, department of resources and economic development, or his authorized agents, may issue a written cease and desist order against any timber operation in violation of this chapter. Any such violation may be enjoined by the superior court, upon application of the attorney general. A person failing to comply with the cease and desist order shall be guilty of a violation.

§ 79:30. Rulemaking.

The commissioner of revenue administration shall adopt rules, pursuant to RSA 541-A, relative to:

I. The form of a notice of intent to cut, pursuant to RSA 79:10.

II. The form of the report of all wood and timber cut which is filed with the assessing officials, pursuant to RSA 79:11.

III. The form of and information to be included in the certification of assessed yield taxes, pursuant to RSA 79:19.

IV. Other matters that may require rules under the provisions of this chapter.

§79:31 Guidance on Yield Tax.

I. The department of revenue administration shall make available on its internet site the average stumpage value list referenced in RSA 79:1, III(b).

II. The department shall prepare for persons responsible for payment of the normal yield tax an information guide on how local assessing officials determine the tax assessment. The guide shall include, among other matters, the internet address of the stumpage value list prepared by the department, and the process for appealing an assessment. The department shall make the guide available to the public on its internet site and by any other cost-effective means.

III. The department shall include on the intent to cut form, prior to the signature line of the owner, language that makes reference to the internet address of the information guide and to a department phone number where information on the 10 percent normal yield tax can be obtained.

CHAPTER 79-A.
CURRENT USE TAXATION

§ 79-A:1. Declaration of Public Interest.
It is hereby declared to be in the public interest to encourage the preservation of open space, thus providing a healthful and attractive outdoor environment for work and recreation of the state's citizens, maintaining the character of the state's landscape, and conserving the land, water, forest, agricultural and wildlife resources. It is further declared to be in the public interest to prevent the loss of open space due to property taxation at values incompatible with open space usage. Open space land imposes few if any costs on local government and is therefore an economic benefit to its citizens. The means for encouraging preservation of open space authorized by this chapter is the assessment of land value for property taxation on the basis of current use. It is the intent of this chapter to encourage but not to require management practices on open space lands under current use assessment.

§ 79-A:2. Definitions.
In this chapter:
I. "Assessing official" means the assessing authority of any town, city or place.
II. "Board" means the current use board established by RSA 79-A:3.
III. "Board of tax and land appeals" means the board of tax and land appeals established pursuant to the provisions of RSA 71-B:1.
IV. "Commissioner" means the commissioner of the department of revenue administration.
V. "Current use value" means the assessed valuation per acre of open space land based upon the income-producing capability of the land in its current use solely for growing forest or agricultural crops, and not its real estate market value. This valuation shall be determined by the assessor in accordance with the range of current use values established by the board and in accordance with the class, type, grade and location of land.
VI. "Farm land" means any cleared land devoted to or capable of agricultural or horticultural use as determined and classified by criteria developed by the commissioner of agriculture, markets, and food and adopted by the board.
VII. "Forest land" means any land growing trees as determined and classified by criteria developed by the state forester and adopted by the board. For the purposes of this paragraph, the board shall recognize the cost of responsible land stewardship in the determination of assessment ranges.
VIII. "Land use change tax" means a tax that shall be levied when the land use changes from open space use to a non-qualifying use.
IX. "Open space land" means any or all farm land, forest land, or unproductive land as defined by this section. However, "open space land" shall not include any property held by a city, town or district in another city or town for the purpose of a water supply or flood control, for which a payment in place of taxes is made in accordance with RSA 72:11.
X. "Owner" means the person who is the owner of record of any land.
XI. "Person" means any individual, firm, corporation, partnership or other form of organization or group of individuals.
XII. "Soil potential index" means the production capability of land as determined by the United States Natural Resources Conservation Service.
XIII. "Unproductive land" means land, including wetlands, which by its nature is incapable of producing agricultural or forest products due to poor soil or site characteristics, or the location of which renders it inaccessible or impractical to harvest agricultural or forest products, as determined and classified by criteria developed by the board. The board shall develop only one category for all unproductive land, setting its current use value not to exceed that of the lowest current use value established by the board for any other category.
XIV. "Wetlands" means those areas of farm, forest and unproductive land that are inundated or saturated by surface water or groundwater at a frequency and duration sufficient to support, and that under normal circumstances do support, a prevalence of vegetation typically adapted for life in saturated soil conditions.

§ 79-A:3. Current Use Advisory Board; Members, Appointments, Term, Chairman.
I. There is hereby established a current use board which shall be administratively attached to the department of revenue administration, as provided in RSA 21-J:1-a.

II. The board shall consist of 14 members to be appointed as follows:
(a) Three members who are assessing officials shall be appointed by the governor with the advice and consent of the council, one of whom shall be an assessing official in a town with a population of less than 5,000; one of whom shall be an assessing official in a town with a population of more than 5,000; and one of whom shall be an assessing official in a city. Each member shall hold office for a term of his position as assessing official or for 2 years, whichever is shorter, and until his successor shall have been appointed and qualified, and any vacancy shall be filled for the unexpired term, by the governor with the advice and consent of the council. No other members of the board shall be former or currently practicing assessing officials.
(b) One member of the senate appointed by the president of the senate. The term of said member shall be coterminous with his term as senator to which he was elected at the time of his appointment. A vacancy shall be filled for the unexpired term by the president of the senate.
(c) One member of the house of representatives, appointed by the speaker of the house. The term of said member shall be coterminous with his term as representative to which he was elected at the time of his appointment. A vacancy shall be filled for the unexpired term by the speaker of the house.
(d) The commissioner of agriculture, markets, and food, or his designate.
(e) The commissioner of the department of resources and economic development, or his designate.
(f) The dean of the college of life sciences and agriculture of the university of New Hampshire, or his designate.
(g) The commissioner of revenue administration, or his designee.
(h) The executive secretary of the New Hampshire association of conservation commissions.
(i) The executive director of the department of fish and game, or his designate.
(j) Three members of the public appointed by the governor with the advice and consent of the council, at least 2 of whom shall represent the interests of current use landowners. Of these 2, one shall own forest land under current use assessment, and one shall own farm land under current use assessment.
III. Members of the current use advisory board who are not state employees or legislators shall be paid $25 a day, each, for such time as they are actually engaged in the work of the board, all members shall be paid their actual expenses incurred as a result of such work, and non-legislative members shall be paid mileage at the same rate as state employees but the legislative members shall be paid mileage at the legislative mileage rates.

§ 79-A:4. Powers and Duties of Board; Rulemaking.

The board shall have the following powers and duties:
I. It shall meet at least annually, after July 1, to establish a schedule of criteria and current use values to be used for the succeeding year. It shall have the power to establish minimum acreage requirements of 10 acres or less. It shall also review all past current use values and criteria for open space land established by past boards. The board shall make such changes and improvements in the administration of this chapter as experience and public reaction may recommend.
II. The board shall reduce by 20 percent the current use value of land which is open 12 months a year to public recreational use, without entrance fee, and which also qualifies for current use assessment under an open space category. There shall be no prohibition of skiing, snowshoeing, fishing, hunting, hiking or nature observation on such open space land, unless these activities would be detrimental to a specific agricultural or forest crop or activity. The owner of land who opens his land to public recreational use as provided in this paragraph shall not be liable for personal injury or property damage to any person, and shall be subject to the same duty of care as provided in RSA 212:34.
III. The board shall annually determine, vote upon and recommend to the chairman of the board the schedule of criteria and current use values for use in the forthcoming tax year. The board shall hold a series of at least 3 public forums throughout the state to receive general comment through verbal and written testimony on the current use law. After the public forums are concluded and the board has made its recommended changes, the chairman shall proceed to adopt any proposed rules, in accordance with paragraph IV.
IV. The chairman of the board shall adopt rules, pursuant to RSA 541-A, for the schedule of criteria and current use values as recommended by the board, and for other forms and procedures as are needed to implement this chapter consistent with board recommendations and to assure a fair opportunity for owners to qualify under this chapter and to assure compliance of land uses on classified lands.

§ 79-A:5. Assessment of Open Space Land.

I. The selectmen or assessing officials shall appraise open space land, as classified under the provisions of this chapter, excluding any building, appurtenance or other improvement on the land, at valuations based upon the current use values established by the board. The valuations shall be equalized for the purpose of assessing taxes. The selectmen or assessing officials shall use the soil potential index when available, to determine the value of farm land within the ranges established by the board. It shall be the duty of the owner to provide the soil potential index to the selectmen or assessing officials.

II. No owner of land shall be entitled to have a particular parcel of his land classified for any tax year under the provisions of this chapter unless he shall have applied to the assessing officials on or before April 15 of said year, on a form approved by the board and provided by the commissioner, to have his parcel of land so classified. If any owner shall satisfy the assessing officials that he was prevented by accident, mistake or misfortune from filing said application on or before April 15, said officials may receive said application at a later date and classify the parcel of land hereunder; but no such application shall be received after the local tax rate has been approved by the commissioner for that year.

III. The assessing officials shall notify the applicant on a form provided by the commissioner no later than July 1, or within 15 days if the application is filed after July 1, of their decision to classify or refusal to classify his parcel of land by delivery of such notification to him in person or by mailing such notification to his last and usual place of abode.

IV. Prior to July 1 each year, the assessing officials shall determine if previously classified lands have been reapplied or have undergone a change in use so that the land use change tax may be levied against lands changed in use, according to RSA 79-A:7. A list of all classified lands and their owners in each town or city shall be filed by the respective assessing officials each year. Such list shall be part of the invoice and subject to inspection as provided in RSA 76:7.

V-a. The commissioner shall include on the inventory blank, required under RSA 74:4, a question concerning whether any changes have been made in the use of land classified as open space. The question shall be written to enable the assessing officials to locate parcels which may require a change in assessment and to fit the context of the blank.

VI. The assessing officials shall file with the register of deeds in the appropriate county, on or before August 1 in each year, a notice of contingent liens describing all parcels of land classified under the provisions of this chapter. If a parcel of land is classified as open space land after such date, the assessing officials shall file notice of contingent lien with the register of deeds in the appropriate county within 14 days of said classification. The notice filed pursuant to this paragraph shall be on a form approved by the board and provided by the commissioner, shall contain the name of each owner, the date of classification and a short description of each parcel of real estate together with such other information as the board may prescribe; provided, however, the assessing officials shall not file each year parcels of land classified under this chapter which have been previously filed, unless there has been some change in the acreage involved.

VII. A fee, in accordance with RSA 478:17-g, I, shall be paid by the owner for each parcel which is classified as open space land to the local assessing officials, to be paid over to the register of deeds for recording the notice of contingent lien. The notice of contingent lien shall constitute notice to all interested parties that a lien on the parcel shall be created if and when the land is subsequently disqualified from current use assessment, as provided in RSA 79-A:7, II(e) and RSA 80:85.

§ 79-A:6. Valuation for Bonding Limit Purposes.

In computing the total value of all land in a city or town, any land which is appraised at current use value under the provisions of this chapter shall, for all purposes including but not limited to the purposes of RSA 33:4-b, be inventoried by the town or city at its current use value.

§ 79-A:6-a. Valuation for Computing Equalized Value.

In computing the equalized value of a city or town, the department of revenue administration shall use the current use value for any land which is so appraised under this chapter.

§ 79-A:7. Land Use Change Tax; Condominium Development Areas.

I. Land which has been classified as open space land and assessed at current use values on or after April 1, 1974, pursuant to this chapter shall be subject to a land use change tax when it is changed to a use which does not qualify for current use assessment. Notwithstanding the provisions of RSA 75:1, the tax shall be at the rate of 10 percent of the full and true value determined without regard to the current use value of the land which is subject to a non-qualifying use or any equalized value factor used by the municipality or the county in the case of unincorporated towns or unorganized places in which the land is located.

Notwithstanding the provisions of RSA 76:2, such assessed value shall be determined as of the actual date of the change in land use if such date is not April 1. This tax shall be in addition to the annual real estate tax imposed upon the property, and shall be due and payable upon the change in land use. Nothing in this paragraph shall be construed to require payment of an additional land use change tax when the use is changed from one non-qualifying use to another non-qualifying use. The tax imposed by this section is a tax on the change of use of the land and not a tax on the land itself. The property tax exemptions under RSA 72:23 shall not apply to the land use change tax and no person or entity shall be exempt from payment of the land use change tax.

I-a. Land which is classified as open space land and assessed at current use values shall be assessed at current use values until a change in land use occurs pursuant to RSA 79-A:7, IV, V, or VI.

II. The land use change tax shall be due and payable by the owner, or by the responsible party pursuant to RSA 79-A:7,VI(e), at the time of the change in use to the town or city in which the property is located. If the property is located in an unincorporated town or unorganized place, the tax shall be due and payable by the owner or responsible party at the time of the change in use to the county in which the property is located. Moneys paid to a county from the land use change tax shall be used, in addition to any other funds, to pay for the cost of the services provided in RSA 28:7-a and 7-b. The land use change tax shall be due and payable according to the following procedure:

(a) The commissioner shall prescribe and issue forms to the local assessing officials for the land use change tax bill which shall provide a description of the property which is subject to a non-qualifying use, the RSA 75:1 full value assessment, and the tax payable.

(b) The prescribed form shall be prepared in quadruplicate; the original, duplicate, and triplicate copy of the form shall be given to the collector of taxes for collection of the land use change tax along with a special tax warrant authorizing the collector to collect the land use change tax assessed under the warrant; the quadruplicate copy of the form shall be retained by the local assessing officials for their records.

(c) Upon receipt of the land use change tax warrant and the prescribed forms, the tax collector shall mail the duplicate copy of the tax bill to the owner responsible for the tax as the notice thereof. Such bill shall be mailed, at the latest, within 18 months of the date upon which the local assessing officials receive written notice of the change of use from the landowner or his or her agent, or within 18 months of the date the local assessing officials actually discover that the land use change tax is due and payable. Upon receipt of payment, but except for proceedings under RSA 79-A:7,VI(e), the collector shall forward the original tax bill to the register of deeds of the county in which the land is located for the purpose of releasing recorded contingent liens required under RSA 79-A:5, VI. The tax bill shall state clearly whether all, or only a portion, of the land affected by the notice of contingent lien is subject to release. The recording fee charged by the register of deeds shall be paid by the owner of the land in accordance with the fees to which the register of deeds is entitled under RSA 478:17-g.

(d) Payment of the land use change tax, together with the recording fees due the register of deeds, shall be due not later than 30 days after mailing of the tax bills for such tax, and interest at the rate of 18 percent per annum shall be due thereafter on any taxes not paid within the 30-day period.

(e) All land use change tax assessments levied under this section shall, on the date of the change in use, create a lien upon the lands on account of which they are made and against the owner of record of such land or against the responsible party pursuant to RSA 79-A:7,VI(e). Furthermore, such liens shall continue for a period of 24 months following the date upon which the local assessing officials receive written notice of the change of use from the landowner or his agent, or the date the local assessing officials actually discover that the land use change tax is due and payable, and such assessment shall be subject to statutory collection proceedings against real estate as prescribed by RSA 80.

(f) Thereafter, the land which has changed to a use which does not qualify for current use assessment shall be taxed at its full RSA 75:1 value. The land shall again become eligible for current use assessment if it meets the open space criteria established by the board under RSA 79-A:4, I.

III. Whenever land of non-uniform value shall be subject to the land use change tax under this section, or whenever the full value assessment for the land subject to the tax shall not be readily available then the local assessing officials shall assess the RSA 75:1 full value of such land and the land use change tax shall be paid upon such assessed value.

IV. For purposes of this section land use shall be considered changed and the land use change tax shall become payable when:

(a) Actual construction begins on the site causing physical changes in the earth, such as building a road to serve existing or planned residential, commercial, industrial, or institutional buildings; or installation of sewer, water, electrical or other utilities or services to serve existing or planned residential, commercial, industrial, institutional or commercial buildings; or excavating or grading the site for present or future construction of buildings; or any other act consistent with the construction of buildings on the site; except that roads for agricultural, recreational, watershed or forestry purposes are exempt.
(b) Topsoil, gravel or minerals are excavated or dug from the site; except:
(1) Removal of topsoil in the process of harvesting a sod farm crop in amounts which will not deplete the topsoil; and
(2) Removal of gravel and other materials for construction and maintenance of roads and lands for agricultural and forestry purposes within the qualifying property of the owner or, with the approval of local authorities, to other qualifying property of the owner.
Sale of excavated materials shall constitute a land use change of the property from which the material was excavated. The site shall be reclaimed when the construction or maintenance project is completed to mitigate environmental and aesthetic effects of the excavation. Both project completion time and acceptability of reclamation shall be determined by local authorities. The owner shall keep local officials informed in writing of plans to remove and use of soil material from qualifying lands for purposes of this subparagraph and to assure conformance with any local ordinances, as well as plans for reclamation of the site. Fully reclaimed land shall be eligible for current use assessment if it meets open space criteria established by the board under RSA 79-A:4, I, whether or not such land was under current use assessment prior to the excavation.
(c) By reason of size, the site no longer conforms to criteria established by the board under RSA 79-A:4, I.
V. The amount of land which has changed to a use which does not qualify for current use assessment and on which the land use change tax shall be assessed in the circumstances delineated in RSA 79-A:7, IV shall be according to rules adopted pursuant to RSA 541-A by the chairman of the board, based upon the recommendation of the board. Except in the case of land which has changed to a use which does not qualify for current use assessment due to size, only the number of acres on which an actual physical change has taken place shall become subject to the land use change tax, and land not physically changed shall remain under current use assessment, except as follows:
(a) When a road is constructed or other utilities installed pursuant to a development plan which has received all necessary local, state or federal approvals, all lots or building sites, including roads and utilities, shown on the plan and served by such road or utilities shall be considered changed in use, with the exception of any lot or site, or combination of adjacent lots or sites shown thereon which are under the same ownership, and large enough to remain qualified for current use assessment; provided, however, that if any physical changes are made to the land prior to the issuance of any required local, state or federal permit or approval, or if such changes otherwise violate any local, state or federal law, ordinance or rule, the local assessing officials may delay the assessment of the land use change tax until any and all required permits or approvals have been secured, or illegal actions remedied, and may base the land use change tax assessed under RSA 79-A:7 upon the land's full and true value at that later time.
(b) When land is required to remain undeveloped to satisfy density, setback, or other local, state, or federal requirements as part of the approval of a plan of a contiguous development area, such land shall be considered changed to a use which does not qualify for current use assessment at the time any portion of such development area is physically changed to a non-qualifying use. However, application of the land use change tax to such development area shall continue to be in accordance with subparagraph (a).
(c) When a road is constructed or utilities installed pursuant to a condominium development plan, only the development area shall be removed from current use along with the percentage interest in the open space land assigned to the unit or units within that development area.
VI. For purposes of this section, land use shall not be considered changed and the land use change tax shall not be assessed when:
(a) Land under current use is taken by eminent domain or any other type of governmental taking which would cause the use change penalty to be invoked because, by reason of an actual physical change or by reason of size, the site no longer conforms to criteria established by the board under RSA 79-A:4, I.
(b) Land abutting a site taken by eminent domain or any other governmental taking upon which construction is in progress is used to stockpile earth taken from the construction site. Stockpiled earth may be removed at a later date after written notification to the appropriate local official.

(c) Land accorded current use assessment in one category is changed in use to any other qualifying category.
(d) Land under current use assessment is eligible for conservation restriction assessment pursuant to RSA 79-B. Such land shall then be allowed to change from current use assessment to conservation restriction assessment with no land use change tax being applied.
(e) A road is constructed on an existing right-of-way on current use land solely for the purpose of access to an adjoining lot where the owner of the land in current use does no other activity changing the use of the land under this section and does not share any ownership interest in the adjoining lot. Provided, however, and notwithstanding any other provision of law to the contrary, that if such road construction on an existing right-of-way would constitute a change in use if done by the owner of the land in current use, then the owner of such adjoining property utilizing the road for access shall be responsible for and shall be assessed the land use change tax penalty on such land as provided for in this section, although such land in current use shall remain in current use. Enforcement and collection proceedings shall be applied to the party responsible for the payment of the penalty under this subparagraph.
VII. When land which is accorded current use assessment in one category is changed in use to any other qualifying category as provided in subparagraph VI(c), the owner of the land shall notify the local assessing officials in writing of the change in use at the time that the change in use is made. If a land owner fails to provide the notice required under this paragraph, he may be fined not more than $50 at the discretion of the town or city.
sentence, substituted "tax bill" for "copy" following "original" and inserted "contingent" following "recorded" in the third sentence, and added the fourth sentence.
Paragraph II(d): Substituted "for such tax" for "therefor" following "bills" and deleted "said" preceding "30-day".

§ 79-A:9. Appeal to Board of Tax and Land Appeals.

I. If the assessing officials deny in whole or in part any application for classification as open space land, or grant a different classification than that applied for, the applicant, having complied with the requirements of RSA 79-A:5, II may, on or before 6 months after any such action by the assessing officials, in writing and upon a payment of a $65 filing fee, apply to such board for a review of the action of the assessing officials.
II. The board of tax and land appeals shall investigate the matter and shall hold a hearing if requested as herein provided. The board shall make such order thereon as justice requires, and such order shall be enforceable as provided hereafter.
III. Upon receipt of an application under the provisions of paragraph I, the board of tax and land appeals shall give notice in writing to the affected town or city of the receipt of the application by mailing such notice to the town or city clerk thereof by certified mail. Such town or city may request in writing a hearing on such application within 30 days after the mailing of such notice and not thereafter. If a hearing is requested by a town or city, the board shall, not less than 30 days prior to the date of hearing upon such application, give notice of the time and place of such hearing to the applicant and the town or city in writing. Nothing contained herein shall be construed to limit the rights of taxpayers to a hearing before the board of tax and land appeals.
IV. The applicant and the town or city shall be entitled to appear by counsel, may present evidence to the board of tax and land appeals and may subpoena witnesses. Either party may request that a stenographic record be kept of the hearing. Any investigative report filed by the staff of the board shall be made a part of such record.
V. In such hearing, the board of tax and land appeals shall not be bound by the technical rules of evidence.
VI. Either party aggrieved by the decision of the board of tax and land appeals may appeal pursuant to the provisions of RSA 71-B:12. For the purposes of such appeal, the findings of fact by said board shall be final. Any such appeal shall be limited to questions of law. An election by an applicant to appeal in accordance with this paragraph shall be deemed a waiver of any right to petition the superior court in accordance with RSA 79-A:11.
VII. A copy of an order of classification ordered by the board of tax and land appeals, attested as such by the chairman of the board, if no appeal is taken hereunder, may be filed in the superior court for the county or in the Merrimack county superior court at the option of said board; and, thereafter, such order may be enforced as a final judgment of the superior court.

§ 79-A:10. Abatement of Land Use Change Tax.

I. Any person aggrieved by the assessment of a land use change tax may, within 2 months of the notice of tax date and not afterwards, apply in writing to the selectmen or assessors for an abatement of the land use change tax.

II. Upon receipt of an application under paragraph I, the selectmen or assessors shall review the application and shall grant or deny the application in writing within 6 months after the notice of tax date.

III.(a) If the selectmen or assessors neglect or refuse to abate the land use change tax, any person aggrieved may either:

(1) Apply in writing to the board of tax and land appeals accompanied with a $65 filing fee; or

(2) Petition the superior court in the county.

III.(b) The appeal to either the board of tax and land appeals or superior court shall be filed within 8 months of the notice of tax date and not afterwards.

IV. For purposes of this section, "notice of tax date" means the date the taxing jurisdiction mails the land use change tax bill.

V. Each land use change tax bill shall require a separate abatement request and appeal.

§ 79-A:11. Appeal to Superior Court.

If the assessing officials deny in whole or in part any application for classification as open space land, or grant a different classification from that applied for, the applicant, having complied with the requirements of RSA 79-A:5, II may, within 6 months after notice of denial or classification, apply by petition to the superior court of the county, which shall make such order thereon as justice requires. Any appeal to the superior court under this section shall be in lieu of an appeal to the board of tax and land appeals pursuant to RSA 79-A:9.

§ 79-A:12. Reclassification by Board of Tax and Land Appeals.

The board of tax and land appeals may order a reclassification or a denial of a classification of any parcel of land classified under the provisions of this chapter:

I. When a specific written complaint is filed with it by a land owner, within 90 days of being listed as provided by RSA 79-A:5, IV, that a particular parcel of land not owned by him has been fraudulently, improperly or illegally so classified, the complainant shall pay a fee of $10 to the board of tax and land appeals for each specific particular parcel of land complained of. The board of tax and land appeals shall send notice by certified mail to the owner against whose land the complaint is made; or

II. When it comes to the attention of the board of tax and land appeals from any source, except as provided in paragraph I, that a particular parcel of land has been fraudulently, improperly or illegally so classified; or

III. When in the judgment of the board of tax and land appeals any or all of the land so classified in a town or city should be reclassified or denied classification; or

IV. When a complaint is filed with the board of tax and land appeals alleging that all of the land previously so classified in a town or city should be reclassified or denied classification for any reason. The complaint must be signed by at least 50 property taxpayers or 1/3 of the property taxpayers in the city or town, whichever is less.

§ 79-A:13. Procedure for Complying with Orders of Board of Tax and Land Appeals.

When ordered to make a classification, reclassification or denial of classification pursuant to action of the board of tax and land appeals under RSA 79-A:9, the assessing officials shall make it within such time as the board of tax and land appeals orders. If the classification, reclassification or denial of classification is not made in conformity with the order, is not made to the satisfaction of the board of tax and land appeals, or is not made within such time as the board of tax and land appeals has directed, then any order the board of tax and land appeals makes shall, at the expiration of such time, have full force and effect as if it were made by the assessing officials.

§ 79-A:14. Neglect of Duty.

Neglect or failure on the part of any assessing official to comply with an order of the board of tax and land appeals issued pursuant to RSA 79-A:9 or an order of the superior court made pursuant to RSA 79-A:11 shall be deemed willful neglect of duty, and such assessing official shall be subject to the penalties provided by law in such cases.

MISCELLANEOUS

§ 79-A:22. Lien for Unpaid Taxes.

The real estate of every person shall be held liable for the taxes levied pursuant to RSA 79-A:7.

§ 79-A:23. Enforcement.
All taxes levied pursuant to RSA 79-A:7 which shall not be paid when due shall be collected in the same manner as provided in RSA 80:1-42-a.
§ 79-A:25. Disposition of Revenues.
I. Except as provided in paragraph II, all money received by the tax collector pursuant to the provisions of this chapter shall be for the use of the town or city.
II. The legislative body of the town or city may, by majority vote, elect to place the whole or a specified percentage, amount, or any combination of percentage and amount, of the revenues of all future payments collected pursuant to this chapter in a conservation fund in accordance with RSA 36-A:5, III. The whole or specified percentage or amount, or percentage and amount, of such revenues shall be deposited in the conservation fund at the time of collection.
III. If adopted by a town or city, the provisions of RSA 79-A:25, II shall take effect in the tax year beginning on April 1 following the vote and shall remain in effect until altered or rescinded pursuant to RSA 79-A:25, IV.
IV. In any town or city that has adopted the provisions of paragraph II, the legislative body may vote to rescind its action or change the percentage or amount, or percentage and amount, of revenues to be placed in the conservation fund. Any such action to rescind or change the percentage or amount, or percentage and amount, shall not take effect before the tax year beginning April 1 following the vote.
§ 79-A:25-a. Land Use Change Tax Fund.
I. Towns and cities may, pursuant to RSA 79-A:25-b, vote to account for all revenues collected pursuant to this chapter in a land use change tax fund separate from the general fund. After a vote pursuant to RSA 79-A:25-b, no land use change tax revenue collected under this chapter shall be recognized as general fund revenue for the fiscal year in which it is received, except to the extent that such revenue is appropriated pursuant to paragraph II of this section. Any land use change tax revenue collected pursuant to this chapter which is to be placed in a conservation fund in accordance with RSA 79-A:25, II, shall first be accounted for as revenue to the land use change tax fund before being transferred to the conservation fund at the time of collection.
II. After any transfer to the conservation fund required under the provisions of RSA 79-A:25, II, the surplus remaining in the land use change tax fund shall not be deemed part of the general fund nor shall any surplus be expended for any purpose or transferred to any appropriation until such time as the legislative body shall have had the opportunity at an annual meeting to appropriate a specific amount from said fund for any purpose not prohibited by the laws or by the constitution of this state. At the end of an annual meeting, any unappropriated balance of land use change tax revenue received during the prior fiscal year shall be recognized as general fund revenue for the current fiscal year.
§ 79-A:25-b. Procedure for Adoption.
I. Any town may adopt the provisions of RSA 79-A:25-a to account for all revenues received pursuant to this chapter in a land use change tax fund separate from the general fund in the following manner:
(a) In a town, the question shall be placed on the warrant of a special or annual town meeting by the selectmen, or by petition under RSA 39:3, and shall be voted on by ballot. The question shall not be placed on the official ballot.
(b) The selectmen shall hold a public hearing on the question at least 15 days but not more than 30 days before the question is to be voted on. Notice of the hearing shall be posted in at least 2 public places in the municipality and published in a newspaper of general circulation at least 7 days before the hearing.
(c) The wording of the question shall be: "Shall we adopt the provisions of RSA 79-A:25-a to account for revenues received from the land use change tax in a fund separate from the general fund? Any surplus remaining in the land use change tax fund shall not be part of the general fund until such time as the legislative body shall have had the opportunity at an annual meeting to vote to appropriate a specific amount from the land use change tax fund for any purpose not prohibited by the laws or by the constitution of this state. After an annual meeting any unappropriated balance of the land use change tax revenue received during the prior fiscal year shall be recognized as general fund revenue for the current fiscal year."
II. If a majority of those voting on the question vote "Yes," RSA 79-A:25-a shall apply within the town, effective immediately.
III. If the question is not approved, the question may later be voted on according to the provisions of RSA 79-A:25-b, I.

IV. Any town which has adopted the provisions of RSA 79-A:25-a shall maintain a land use change tax fund until such time as the legislative body votes to rescind its action.
(a) Any town may consider rescinding its action in the manner prescribed in RSA 79-A:25-b, I(a) and (b). The wording of the question shall be: "Shall we rescind the provisions of RSA 79-A:25-a which account for revenues received from the land use change tax in a fund separate from the general fund? Any unappropriated surplus remaining in the land use change tax fund, and any future land use change tax revenues received shall immediately be deemed general fund revenue."
(b) If a majority of those voting on the question vote "Yes," RSA 79-A:25-a shall no longer apply within the town, effective immediately.
V. The legislative body of any city may adopt the provisions of RSA 79-A:25-a in the same manner in which it adopts ordinances or bylaws, and may rescind its action in like manner.

§ 79-A:26. Location of Contiguous Land in More Than One Taxing District.

Where contiguous land which could be classified as open space land is located in more than one town, compliance with any minimum area requirement adopted by the open space board shall be determined on the basis of the total area of such land, and not the area which is located in any particular town.

CHAPTER 79-B.
CONSERVATION RESTRICTION ASSESSMENT

§ 79-B:1. Declaration of Intent.

It is the declared intent of this chapter to provide for a fair, consistent and equitable method of municipal assessment of conservation restriction land which provides a demonstrated public benefit, based upon the conservation uses to which the land is perpetually limited. In addition, it is the declared intent of this chapter to further assist in the preservation of open space in this state in the public interest by promoting the granting and acquisition of permanent conservation restrictions on such open space land which provides a demonstrated public benefit.

§ 79-B:2. Definitions.

In this chapter:

I. "Assessing official" means the assessing authority of any town, city or unincorporated place.

II. "Board" means the current use board established by RSA 79-A:3.

III. "Commissioner" means the commissioner of the department of revenue administration.

IV. "Conservation restriction" means a permanent restriction of open space land by deed granted in perpetuity, and further, as defined by RSA 477:45, I, to a federal, state, county, local or other government body, or to a charitable, educational, or other nonprofit corporation established for the purposes of natural resource conservation and as further defined in RSA 79-B:2, X.

V. "Developed land" means any land, regardless of whether or not it is subject to a conservation restriction, upon which structures or improvements have been introduced for residential, commercial, or industrial purposes or any commercial mining or excavating purposes inconsistent with its use as open space land.

VI. "Inconsistent use penalty" means that amount paid to the municipality under RSA 79-B:6, in addition to any civil penalties which may accrue to the landowner who violates the terms of the conservation restriction.

VII. "Open space land" means any or all farm land, forest land, or unproductive land, as defined by RSA 79-A:2 and by rules adopted by the board.

VIII. "Owner" means the person or entity which is the owner of record of any land.

IX. "Restricted land" means any undeveloped open space land subject to a qualifying conservation restriction including, where the restriction meets the requirements of section 170(h) of the United States Internal Revenue Code, any portion of the property on which the owner has reserved a right to develop, but has not yet exercised such right.

X. "Qualifying conservation nonprofit corporation" means those charitable, educational, or other nonprofit corporations established for the purposes of natural resource conservation and which shall have demonstrated through current bylaws or articles of agreement and action taken by the corporation that it is in the business of, and capable of, accepting conservation restrictions as grantee and as further defined by rules adopted by the commissioner pursuant to RSA 541-A.

XI. "Qualifying conservation restriction" means a conservation restriction held by a qualifying conservation nonprofit corporation and from which a demonstrated public benefit occurs and as further defined by rules adopted by the commissioner pursuant to RSA 541-A.

§ 79-B:3. Assessment of Open Space Land Subject to Conservation Restriction.

I. Except as provided in this chapter, the selectmen or assessing officials shall assess restricted land for general property tax purposes at values based upon permanent restrictions, and in no case greater than those determined to be the fair market value for open space land determined by the board. Should RSA 79-A no longer be in effect, the basis for restricted land assessment shall be upon the permanent restrictions on the land.

II. This section shall not apply to developed land.

§ 79-B:4. Procedure for Application.

I. The provisions of this chapter shall not apply to the assessment of restricted land for any tax year unless the owner shall have applied to the assessing officials to have his lands so classified on or before April 15 of said year on a form provided by the commissioner. There shall be no minimum acreage requirement for classification of restricted land.

II. The assessing officials shall notify the applicant on a form provided by the commissioner no later than July 1 of their decision to classify or refusal to classify the applicant's land by delivery of such notification to the applicant in person or by mailing such notification to his last and usual place of abode.

III. The owner of restricted land shall not be required to reapply for such classification for each succeeding tax year after it has been determined by the assessing officials that his land qualifies for such classification. A list of all classified lands and their owners in each town or city shall be filed by the respective assessing officials each year. Such a list shall be part of the invoice and subject to inspection as provided in RSA 76:7.

IV. The assessing officials shall file with the register of deeds in the appropriate county, on or before August 1 in each year, a list of all parcels of land classified under the provisions of this chapter. If a parcel of land is classified as restricted land after such date, the assessing officials shall file notice of said classification with the register of deeds in the appropriate county within 14 days of the classification. The list filed pursuant to this paragraph shall be on a form provided by the commissioner, shall contain the name of each owner, the date of classification and a short description of each parcel of real estate, together with such other information as the commissioner may prescribe; provided, however, the assessing officials shall not file each year parcels of land classified under this chapter which have been previously filed, unless there has been some change in the acreage involved or some other change in the classification. A fee in accordance with RSA 478:17-g shall be paid by the owner for each parcel which is classified as restricted land to the local assessing officials, to be paid over to the register of deeds for recording the classification notice.

V. The commissioner shall adopt rules, pursuant to RSA 541-A, for forms and procedures as are needed to implement this chapter, to assure a fair opportunity for owners to qualify under this chapter, to assure compliance of land uses on classified lands and to assure that special property tax assessment under this chapter is granted to only those conservation restriction lands which provide for a demonstrated public benefit and for which restrictions are held by qualifying conservation nonprofit corporations.

VI. A permanent conservation restriction on open space land shall be considered to provide a demonstrated public benefit if it protects, in perpetuity, at least one of the following values:

(a) The preservation of land for outdoor recreation by, or the education of, the general public, whereby:

(1) The general public must have the regular opportunity for access to and use of the land for pedestrian purposes; and

(2) The land has conservation and recreational values which make it attractive for public use.

(b) A relatively natural habitat for fish, wildlife, or plants, or similar ecosystem, whereby:

(1) The property must be in a relatively natural state; and

(2) Rare or endangered or threatened species must be present; or the property must contribute to the ecological viability of a park or other conservation area; or it must otherwise represent a high quality native terrestrial or aquatic ecosystem.

(c) The preservation of open space land, whereby:

(1) There is scenic enjoyment by the general public from a public way or from public waters; or

(2) The open space protection is pursuant to a clearly delineated federal, state, or local government conservation policy.

(d) The preservation of a historically important land area, whereby:

(1) The property is either independently significant due to recorded local, regional or state history, or is within a historic district; or

(2) The property is immediately adjacent to a historic district; or

(3) The land's physical or environmental features contribute to the historic or cultural integrity of a property listed on the National Register of Historic Places.

§ 79-B:5. Appeal to Board of Tax and Land Appeals or Superior Court.

If the assessing officials deny in whole or in part any application for classification as restricted land or impose the penalty as provided in RSA 79-B:6 of this chapter, the applicant may appeal either to the board of tax and land appeals or the superior court in the same manner as provided for appeals of current use classification pursuant to RSA 79-A:9 or RSA 79-A:11.

§ 79-B:6. Inconsistent Use Penalty.

In addition to any civil penalties assessed against the landowner, open space land which has been classified as restricted land pursuant to this chapter but which has been developed or put to a use either exercising any reserved rights to develop or violating its restricted classification shall be subjected to a penalty in addition to the annual real estate tax imposed upon such property of 10 percent of the full and true value of the portion of said land on which an inconsistent use has occurred as prescribed by RSA 75:1 without regard to the restriction. The penalty shall become due and payable to the municipality as of the date of the

inconsistent use. Such developed land shall no longer qualify for assessment as restricted land under this chapter.

§ 79-B:7. Valuation for Bonding Limit Purposes.

In computing the total value of all land in a city or town, any land which is appraised at restricted land value under the provisions of this chapter shall, for all purposes, including, but not limited to, the purposes of RSA 33:4-b, be inventoried by the town or city at its restricted land value.

§ 79-B:8. Valuation for Computing Equalized Value.

In computing the equalized value of a city or town, the department of revenue administration shall use the restricted land value for any land which is so appraised under this chapter.

§ 79-B:9. Lien for Unpaid Taxes.

The real estate of every person shall be subject to a lien for the penalties and taxes levied pursuant to RSA 79-B:6.

§ 79-B:10. Enforcement.

All penalties and taxes levied pursuant to RSA 79-B:6 which are not paid when due shall be collected in the same manner as provided in RSA 80. This collection, however, shall not disqualify the remaining portion of such restricted land from future assessment under this chapter.

§ 79-B:11. False Statement.

Any person who shall make, or cause to be made, any false or fraudulent application, return or statement with the intent to defraud the towns or cities of any real property taxes which would be levied but for the provisions of this chapter shall be guilty of a violation.

CHAPTER 79-C.
DISCRETIONARY EASEMENTS

§ 79-C:1. Declaration of Public Interest.
It is hereby declared to be in the public interest to encourage the preservation of open space which is potentially subject to development, thus providing a healthful and attractive outdoor environment for work and recreation of the state's citizens, maintaining the character of the state's landscape, and conserving the land, water, forest, agricultural, recreational, and wildlife resources. It is further declared to be in the public interest to prevent the loss of open space due to property taxation at values incompatible with open space usage. The means for encouraging preservation of open space authorized by this chapter is the acquisition of discretionary easements of development rights by town or city governments on such open space land which provides a demonstrated public benefit.

§ 79-C:2. Definitions.
In this chapter:
I. "Discretionary easement" means a restriction of open space land granted to a city or town for a term of 10 or more years.
II. "Public benefit" shall have the meaning described in RSA 79-C:3.
III. "Golf course land" means a parcel of 10 acres or more of land used in the playing of the game of golf including greens, fairways, tees, traps, and roughs, and such other areas which are located within the established playing area.

§ 79-C:3. Qualifying Land.
I. Any owner of land which does not meet the criteria for open space land as defined in RSA 79-A but meets the tests of demonstrated public benefit in paragraph II of this section and who wishes to keep the land in a use consistent with the purposes of this chapter may apply to the governing body of the municipality in which the land is located to convey a discretionary easement to the municipality.
II. A discretionary easement on open space land shall be considered to provide a demonstrated public benefit if it provides at least one of the following public benefits:
(a) The preservation of land for outdoor recreation by, or for the education of, the general public where:
(1) The general public has the regular opportunity for access to and use of the land for pedestrian purposes; and
(2) The land has conservation and recreational values which make it attractive for public use.
(b) A relatively natural habitat for fish, wildlife, or plants, or similar ecosystem, where:
(1) The property is in a relatively natural state; and
(2) Rare or endangered or threatened species are present; or the property contributes to the ecological viability of a park or other conservation area; or otherwise represents a high quality native terrestrial or aquatic ecosystem.
(c) The preservation of open space land, where:
(1) There is scenic enjoyment by the general public from a public way or from public waters; or
(2) The open space protection is pursuant to a clearly delineated federal, state, or local conservation policy.
(d) The preservation of an historically important land area, where:
(1) The property is either independently significant due to recorded local, regional, or state history, or is within a historic district; or
(2) The property is immediately adjacent to an historic district; or
(3) The land's physical or environmental features contribute to the historic or cultural integrity of a property listed on the National Register of Historic Places.
(e) The preservation of an airport, as defined in RSA 422, excluding the value of any buildings, runways, or other structures, where:
(1) The airport serves, or contributes to satisfying, the air transportation needs of the municipality or of its region; or
(2) The continuation of the airport serves to preserve natural habitat or open space as set forth in subparagraphs (b) or (c), which might otherwise be potentially affected by development.
(f) The preservation of a golf course which meets any of the above tests of public benefit and is open to the general public.
(g) The preservation of potable water where:

(1) The land is owned in fee by a water utility company; and
(2) The land is used for sanitary radii, retention dam sites and/or watershed protection purposes which is subject to regulation by the department of environmental services to protect water quality, which land may have a well, booster station/pump house, or retention dam structure and/or related piping.

§ 79-C:4. Application Procedure.

I. Any owner of land which meets the tests of public benefit in RSA 79-C:3, II may apply to the governing body to grant a discretionary easement to the municipality not to subdivide, develop, or otherwise change the use of such land to a more intensive use inconsistent with the purposes of this chapter.

II. No owner of land shall be entitled to have a particular parcel of land classified for any tax year under the provisions of this chapter unless the owner has applied to the governing body on or before April 15 of the tax year on a form provided by the commissioner of the department of revenue administration. Such application shall include a map of the land to be subject to the discretionary easement, a description of how the property meets the tests of public benefit in RSA 79-C:3, and an appraisal of the value of the easement to be conveyed.

§ 79-C:5. Approval, Denial.

I. If the governing body finds that the proposed use of such land is consistent with the purposes of this chapter, it may take steps to acquire discretionary easements as provided in this chapter. In exercising its discretion, the local governing body may weigh the public benefit to be obtained versus the tax revenue to be lost if such an easement is granted. The governing body shall have no more than 60 days to act upon the application.

II. If the governing body denies the application to grant a discretionary easement to the municipality, such denial shall be accompanied by a written explanation. The local governing body's decision may be appealed using the procedures of either RSA 79-A:9 or 79-A:11, provided, however, that such denial shall be deemed discretionary and shall not be set aside by the board of tax and land appeals or the superior court except for bad faith, discrimination, or the application of criteria other than those set forth in RSA 79-C:3 and paragraph I of this section.

III. The easement shall be a burden upon the land and shall bind all transferees and assignees of such land. An easement granted pursuant to this subdivision shall not be assigned, transferred, or released by the municipality without the consent of the owner, except as provided in RSA 79-C:8.

§ 79-C:6. Terms; Recording.

Any easement acquired by the municipality pursuant to this chapter shall be for a minimum of 10 years. The easement terms shall include the method of assessment pursuant to RSA 79-C:7, the terms of expiration pursuant to RSA 79-C:8, II, and the terms of renewal pursuant to RSA 79-C:8, III. The local governing body shall provide for the recording of such easements with the register of deeds. Any costs of recording shall be the responsibility of the applicant.

§ 79-C:7. Assessment of Land Subject to Discretionary Easement.

The method of assessment of discretionary easement land, excluding any buildings, their curtilage, appurtenances, or other improvements, shall be included as a term of the agreement in any discretionary easement acquired by a municipality, and shall fall within a range of values determined as follows:

I. One end of the range shall consist of the value such land would have been assigned under the current use values established pursuant to RSA 79-A, if the land had met the criteria for open space land under that chapter.

II. The other end of the range shall be determined by multiplying 75 percent of the land's fair market value by the current equalization rate.

III. The local governing body shall have the discretion to set the value of the discretionary easement at a level within this range which it believes reflects the public benefit conferred by the property, under the criteria set forth in RSA 79-C:3 and RSA 79-C:5, I.

§ 79-C:8. Release of Easement, Expiration, Renewal, Consideration.

I. Any landowner who has granted a discretionary easement to a municipality pursuant to the terms of this chapter, after the effective date of this chapter, may apply to the local governing body of the municipality in which the property subject to a discretionary easement is located for a release from such easement upon a demonstration of extreme personal hardship. Upon release from such easement, a landowner shall pay the following consideration to the tax collector of the municipality:

(a) For a release within the first half of the duration of the easement, 20 percent of the RSA 75:1 full value assessment of such land.

(b) For a release within the second half of the duration of the easement, 15 percent of the RSA 75:1 full value assessment of such land.

II. The terms of agreement may include specification of an amount, if any, up to 10 percent of fair market value, to be paid upon final expiration of the terms of the discretionary easement or renewed discretionary easement.

III. Upon the expiration of the terms of the discretionary easement, the owner may apply for a renewal, and the owner and local governing body shall have the same rights and duties with respect to the renewal application as they did with respect to the original application; provided, however, that at the time of the original granting of the discretionary easement, the parties may include, as a term of the agreement, a provision for automatic renewal for the same term as the original. Such a provision may include the specification of the manner in which the tax assessment on the property for the next term is to be determined at the time of renewal.

IV. The tax collector shall issue a receipt to the owner of such land and a copy to the local governing body for the sums paid. The local governing body shall, upon receiving a copy of the above-mentioned consideration, execute a release or renewal of the easement to the owner who shall record such a release or renewal. A copy of such release or renewal shall also be sent to the local assessing officials if they are not the same parties executing the release.

§ 79-C:9. Payment; Collection.

I. If a consideration is due under RSA 79-C:8, I or II, the assessed value shall be determined as of the actual date of the release or expiration. Any consideration is in addition to the annual real estate tax imposed upon the property, and shall be due and payable upon the release or expiration.

II. Any consideration shall be due and payable by the owner at the time of release or expiration to the municipality in which the property is located. If the property is located in an unincorporated town or unorganized place, the tax shall be due and payable by the owner at the time of release or expiration to the county in which the property is located. Moneys paid to a county under this chapter shall be used to pay for the cost of services provided in RSA 28:7-a and RSA 28:7-b. Any consideration shall be due and payable according to the following procedure:

(a) The commissioner shall prescribe and issue forms to the local assessing officials for the consideration due, which shall provide a description of the property, the discretionary easement, the RSA 75:1 full value assessment, and the amount payable.

(b) The prescribed form shall be prepared in quadruplicate. The original, duplicate, and triplicate copy of the form shall be given to the collector of taxes for collection of the consideration along with a special tax warrant authorizing the collector to collect the consideration under the warrant. The quadruplicate copy of the form shall be retained by the local assessing officials for their records.

(c) Upon receipt of the special tax warrant and prescribed forms, the tax collector shall mail the duplicate copy of the tax bill to the owner responsible for the tax as the notice of tax. Such bill shall be mailed within 12 months of the release or expiration.

(d) Payment of the consideration shall be due not later than 30 days after the mailing of the bill. Interest at the rate of 18 percent per annum shall be due thereafter on any consideration not paid within the 30-day period.

§ 79-C:10. Exemption for Eminent Domain.

If any of the land which is subject to a discretionary easement is condemned by any governmental agency or is acquired through eminent domain proceedings, the local governing body shall execute a release of the easement to the owner. None of the liquidated consideration provisions of RSA 79-C:8, I and II shall be applicable to releases granted pursuant to this section.

§ 79-C:11. Local Easement Programs.

This chapter shall not be construed to limit the development of any other state, county, town, or city easement program for conservation, recreation, or other purposes.

§ 79-C:12. Lien for Unpaid Taxes.

The real estate of every person shall be held for the taxes levied pursuant to RSA 79-C:8.

§ 79-C:13. Enforcement.

All taxes levied pursuant to RSA 79-C:8 which are not paid when due shall be collected in the same manner as provided in RSA 80.

§ 79-C:14. Rulemaking.
The commissioner of the department of revenue administration shall adopt rules, pursuant to RSA 541-A, relative to:
I. The application procedures under RSA 79-C:4.
II. The payment and collection procedures under RSA 79-C:9.
§ 79-C:15. Applicability of Chapter.
All discretionary easement applications which were granted by a municipal governing body on or before August 2, 1996 shall continue to be governed for the remainder of their term of years by RSA 79-A, including those provisions amended or repealed by 1996, 176. This chapter shall apply only to applications for discretionary easements granted after August 2, 1996. The intent of the legislature is to honor the statutory terms upon which the parties relied and under which discretionary easements were granted before the effective date of this chapter. When those easements granted on or before August 2, 1996 expire, they shall be subject to renewal under this chapter.

CHAPTER 79-D
DISCRETIONARY PRESERVATION EASEMENTS

§ 79-D:1 Declaration of Public Interest.
It is hereby declared to be in the public interest to encourage the preservation of historic agricultural structures which are potentially subject to decay or demolition, thus maintaining the historic rural character of the state's landscape, sustaining agricultural traditions, and providing an attractive scenic environment for work and recreation of the state's citizens and visitors. It is further declared to be in the public interest to prevent the loss of historic agricultural structures due to property taxation at values incompatible with their preservation. The means for encouraging preservation of historic agricultural structures authorized by this chapter is the acquisition of discretionary preservation easements by town or city governments to assure preservation of such structures which provide a demonstrated public benefit.

§ 79-D:2 Definitions.
In this chapter:

I. "Discretionary preservation easement" means a preservation easement of an historic agricultural structure, including the land necessary for the function of the building, granted to a city or town for a term of 10 or more years.

II. "Public benefit" shall have the meaning described in RSA 79-D:3, II.

III. "Historic agricultural structure" means a barn or other structure, including the land necessary for the function of the building, currently or formerly used for agricultural purposes and as further defined by the advisory committee established under RSA 227-C:29.

§ 79-D:3 Qualifying Structures.

I. Any owner of an historic agricultural structure who wishes to maintain the structure in a use consistent with the purposes of this chapter may apply to the governing body of the municipality in which the property is located to convey a discretionary preservation easement to the municipality.

II. A discretionary preservation easement shall be considered to provide a demonstrated public benefit if it provides at least one of the following benefits.

(a) There is scenic enjoyment of the structure by the general public from a public way or from public waters.

(b) The structure is historically important on a local, regional, state, or national level, either independently or within an historic district.

(c) The structure's physical or aesthetic features contribute to the historic or cultural integrity of a property listed on or determined eligible for listing on the National Register of Historic Places, state register of historic places, or locally designated historic district.

III. In determining whether an historic agricultural structure demonstrates the necessary public benefit to qualify for a discretionary preservation easement, the governing body shall have reference to guidelines adopted by the advisory committee established under RSA 227-C:29.

§ 79-D:4 Application Procedure.

I. Any owner of an historic agricultural structure which meets the tests of public benefit in RSA 79-D:3, II may apply to the governing body to grant a discretionary preservation easement to the municipality, agreeing to maintain the structure in keeping with its historic integrity and character during the term of the easement.

II. No owner of an historic agricultural structure shall be entitled to have a particular structure classified for any tax year under the provisions of this chapter unless the owner has applied to the governing body on or before April 15 of the tax year on a form provided by the commissioner of the department of revenue administration . Such application shall include a map showing the location of the structure to be subject to the discretionary preservation easement, and a description of how the property meets the tests of public benefit in RSA 79-D:3.

§ 79-D:5 Approval, Denial.

I. If, after a duly noticed public hearing, the governing body finds that the proposed preservation of such historic agricultural structure is consistent with the purposes of this chapter, it may take steps to acquire a discretionary preservation easement as provided in this chapter. In exercising its discretion, the local governing body may weigh the public benefit to be obtained versus the tax revenue to be lost if such an easement is granted. The governing body shall have no more than 60 days to act upon the application.

II. If the governing body denies the application to grant a discretionary preservation easement to the municipality, such denial shall be accompanied by a written explanation. The local governing body's decision may be appealed by using the procedures of either RSA 79-A:9 or 79-A:11, provided, however, that such denial shall be deemed discretionary and shall not be set aside by the board of tax and land appeals or the superior court except for bad faith, discrimination, or the application of criteria other than those set forth in RSA 79-D:3 and paragraph I of this section.

III. The easement shall be a burden upon the property and shall bind all transferees and assignees of such property. An easement granted pursuant to this subdivision shall not be assigned, transferred, or released by the municipality without the consent of the owner, except as provided in RSA 79-D:8.

§ 79-D:6 Terms; Recording.

Any preservation easement acquired by the municipality pursuant to this chapter shall be for a minimum of 10 years. The easement terms shall include the method of assessment pursuant to RSA 79-D:7 and the terms of renewal pursuant to RSA 79-D:8, III. The local governing body shall provide for the recording of such easements with the register of deeds. Any costs of recording shall be the responsibility of the applicant.

§ 79-D:7 Assessment of Property Subject to Discretionary Preservation Easement.

I. The method of assessment of discretionary preservation easement structures shall be included as a term of the agreement in any discretionary preservation easement acquired by a municipality. Assessment shall fall within a range, one end of which shall be 75 percent of the full value assessment; the other end of the range shall be 25 percent of said full value assessment.

II. The local governing body shall have the discretion to set the value of the discretionary preservation easement at a level within this range which it believes reflects the public benefit conferred by the property under the criteria set forth the RSA 79-D:3, II. The assessment shall not be increased because the owner undertakes maintenance and repairs designed to preserve the structure.

§ 79-D:8 Release of Easement, Expiration, Renewal, Consideration.

I. Any property owner who has granted a discretionary preservation easement to a municipality pursuant to the terms of this chapter, after the effective date of this chapter, may apply to the local governing body of the municipality in which the property subject to a discretionary preservation easement is located for a release from such easement upon a demonstration of extreme personal hardship. Upon release from such easement, a property owner shall pay the following consideration to the tax collector of the municipality:

(a) For a release within the first half of the duration of the easement, 20 percent of the full value assessment of such structure and land under RSA 75:1.

(b) For a release within the second half of the duration of the easement, 15 percent of the full value assessment of such structure and land under RSA 75:1.

III. Upon expiration of the terms of the discretionary easement, the owner may apply for a renewal, and the owner and local governing body shall have the same rights and duties with respect to the renewal application as they did with respect to the original application; provided, however, that at the time of the original granting of the discretionary preservation easement, the parties may include, as a term of the agreement, a provision for automatic renewal for the same term as the original. Such a provision may include the specification of the manner in which the tax assessment on the property for the next term is to be determined at the time of renewal.

IV. The tax collector shall issue a receipt to the owner of such property and a copy to the local governing body for the sums paid. The local governing body shall, upon receiving a copy of the above mentioned consideration, execute a release or renewal of the easement to the owner who shall record such a release or renewal. A copy of such release or renewal shall also be sent to the local assessing officials if they are not the same parties executing the release or renewal.

V. In the event that the structure is destroyed by fire, storm, or other unforeseen circumstance not within the control of the property owner, the preservation easement shall be released without penalty.

VI. If, during the term of the preservation easement, the owner shall fail to maintain the structure in conformity with the agreement, or shall cause the structure(s) to significantly deteriorate or be demolished or removed, the preservation easement shall be terminated and a penalty assessed in accordance with RSA 79-D:8, I(a) and (b).

§ 79-D:9 Payment; Collection.

I. If a consideration is due under RSA 79-D:8, I, the assessed value shall be determined as of the actual date of the release or expiration. Any consideration is in addition to the annual real estate tax imposed upon the property, and shall be due and payable upon the release or expiration.

II. Any consideration shall be due and payable by the owner at the time of release or expiration to the municipality in which the property is located. If the property if located in an unincorporated town or unorganized place, the tax shall be due and payable by the owner at the time of release or expiration to the county in which the property is located. Moneys paid to a county under this chapter shall be used to pay fr the cost of services provided in RSA 28:7-a and RSA 28:7-b. Any consideration shall be due and payable according to the following procedure:

(a) The commissioner shall prescribe and issue forms to the local assessing officials for the consideration due, which shall provide a description of the property, the discretionary preservation easement, the full value assessment under RSA 75;1, and the amount payable.

(b) the prescribed form shall be prepared in quadruplicate. The original, duplicate and triplicate copy of the form shall be given to the collector of taxes for collection of the consideration along with a special tax warrant authorizing the collector to collect the consideration under the warrant. The quadruplicate copy of the form shall be retained by the local assessing officials for their records.

(c) Upon receipt of the special tax warrant and prescribed forms, the tax collector shall mail the duplicate copy of the tax bill to the owner responsible for the tax as the notice of tax. Such bill shall be mailed within 12 months of the release or expiration.

(d) Payment of the consideration shall be due not later than 30 days after the mailing of the bill. Interest at the rate of 18 percent per annum shall be due thereafter on any consideration not paid within the 30 day period.

§ 79-D:10 Exemption for Eminent Domain.

If any of the property which is subject to a discretionary preservation easement is condemned by any governmental agency or is acquired through eminent domain proceedings, the local governing body shall execute a release of the easement to the owner. None of the liquidated consideration provisions of RSA 79-d:8, I shall be applicable to releases granted pursuant to this section.

§ 79-D:11 Local Preservation Easement Programs.

This chapter shall not be construed to limit the development of any other state, county, town, or city easement program for preservation, conservation, or other purposes.

§ 79-D:12 Lien for Unpaid Taxes.

The real estate of every person shall be held for the taxes levied pursuant to RSA 79-D:8.

§ 79-D:13 Enforcement.

All taxes levied pursuant to RSA 79-D:8 which are not paid when due shall be collected in the same manner as provided in RSA 80.

§ 79-D:14 Rulemaking.

I. The commissioner of the department of revenue administration shall adopt rules, pursuant to RSA 541-A, relative to:

(a) The application procedures under RSA 79-D:4.

(b) The payment and collection procedures under RSA 79-D:9.

II. The commissioner of the department of cultural resources shall adopt such rules as may be applicable under the authority of RSA 227-C:5.

Chapter 79-E
Community Revitalization Tax Relief Incentive

§ 79-E:1 Declaration of Public Benefit.

I. It is declared to be a public benefit to enhance downtowns and town centers with respect to economic activity, cultural and historic character, sense of community, and in-town residential uses that contribute to economic and social vitality.

II. It is further declared to be a public benefit to encourage the rehabilitation of the many underutilized structures in urban and town centers as a means of encouraging growth of economic, residential, and municipal uses in a more compact pattern, in accordance with RSA 9-B.

II-a. In instances where a qualifying structure is determined to possess no significant historical, cultural, or architectural value and for which the governing body makes a specific finding that rehabilitation would not achieve one or more of the public benefits established in RSA 79-E:7 to the same degree as the replacement of the underutilized structure with a new structure, the tax relief incentives provided under this chapter may be extended to the replacement of an underutilized structure in accordance with the provisions of this chapter.

III. Short-term property assessment tax relief and a related covenant to protect public benefit as provided under this chapter are considered to provide a demonstrated public benefit if they encourage substantial rehabilitation and use of qualifying structures, or in certain cases, the replacement of a qualifying structure, as defined in this chapter.

§ 79-E:2 Definitions.

In this chapter:

I. “Historic structure” means a building that is listed on or determined eligible for listing on the National Register of Historic Places or the state register of historic places.

**** SB 102 eff. 10/9/21 (then changes below on 4/1/22) II.(a) "Qualifying structure" means a building located in a district officially designated in a municipality's master plan, or by zoning ordinance, as a downtown, town center, central business district, or village center, or, where no such designation has been made, in a geographic area which, as a result of its compact development patterns and uses, is identified by the governing body as the downtown, town center, or village center for purposes of this chapter.

(b) Qualifying structure shall also mean:

(1) Historic structures in a municipality whose preservation and reuse would conserve the embodied energy in existing building stock.

(2) A one or 2-family home or an attached multi-family home with not more than 4 units located in a residential property revitalization zone designated under RSA 79-E:4-b and which is at least 40 years old.

(c) Cities or towns may further limit "qualifying structure" according to the procedure in RSA 79-E:3 as meaning only a structure located within such districts that meet certain age, occupancy, condition, size, or other similar criteria consistent with local economic conditions, community character, and local planning and development goals.

(d) Cities or towns may further modify "qualifying structure" to include buildings that have been destroyed by fire or act of nature, including where such destruction occurred within 15 years prior to the adoption of the provisions of this chapter by the city or town.

(e) In a city or town that has adopted the provisions of RSA 79-E:4-a, "qualifying structure" also means potentially impacted structures identified by the municipality within the coastal resilience incentive zone established under RSA 79-E:4-a.

**** HB 154 eff. 4/1/22 II. "Qualifying structure" means a building located in a district officially designated in a municipality's master plan, or by zoning ordinance, as a downtown, town center, central business district, or village center, or, where no such designation has been made, in a geographic area which, as a result of its compact development patterns and uses, is identified by the governing body as the downtown, town center, or village center for purposes of this chapter. Qualifying structure shall also mean historic structures in a municipality whose preservation and reuse would conserve the embodied energy in existing building stock. Cities or towns may further limit "qualifying structure" according to the procedure in RSA 79-E:3 as meaning only a structure located within such districts that meet certain age, occupancy, condition, size, or other similar criteria consistent with local economic conditions, community character, and local planning and development goals. Cities or towns may further modify "qualifying structure" to

include buildings that have been destroyed by fire or act of nature, including where such destruction occurred within 15 years prior to the adoption of the provisions of this chapter by the city or town. In a city or town that has adopted the provisions of RSA 79-E:4-a, "qualifying structure" also means potentially impacted structures identified by the municipality within the coastal resilience incentive zone established under RSA 79-E:4-a. In a city or town that has adopted the provisions of RSA 79-E:4-b, "qualifying structure" also means a housing unit or units constructed in a housing opportunity zone established under RSA 79-E:4-b.

III. "Replacement" means the demolition or removal of a qualifying structure and the construction of a new structure on the same lot.

IV. "Substantial rehabilitation" means rehabilitation of a qualifying structure which costs at least 15 percent of the pre-rehabilitation assessed valuation or at least $75,000, whichever is less. In addition, in the case of historic structures, substantial rehabilitation means devoting a portion of the total cost, in the amount of at least 10 percent of the pre-rehabilitation assessed valuation or at least $5,000, whichever is less, to energy efficiency in accordance with the U.S.Secretary of the Interior's Standards for Rehabilitation. Cities or towns may further limit "substantial rehabilitation" according to the procedure in RSA 79-E:3 as meaning rehabilitation which costs a percentage greater than 15 percent of pre-rehabilitation assessed valuation or an amount greater than $75,000 based on local economic conditions, community character, and local planning and development goals.

V. "Tax increment finance district" means any district established in accordance with the provisions of RSA 162-K.

VI. "Tax relief" means :

(a) For a qualifying structure, that for a period of time determined by a local governing body in accordance with this chapter, the property tax on a qualifying structure shall not increase as a result of the substantial rehabilitation thereof.

(b) For the replacement of a qualifying structure, that for a period of time determined by a local governing body in accordance with this chapter, the property tax on a replacement structure shall not exceed the property tax on the replaced qualifying structure as a result of the replacement thereof.

(c) For a qualifying structure which is a building destroyed by fire or act of nature, that for a period of time determined by a local governing body in accordance with this chapter, the property tax on such qualifying structure shall not exceed the tax on the assessed value of the structure that would have existed had the structure not been destroyed.

VII. "Tax relief period" means the finite period of time during which the tax relief will be effective, as determined by a local governing body pursuant to RSA 79-E:5.

§ 79-E:3 Adoption of Community Revitalization Tax Relief Incentive Program.

I. Any city or town may adopt or modify the provisions of this chapter by voting whether to accept for consideration or modify requirements for requests for community revitalization tax relief incentives. Any city or town may do so by following the procedures in this section.

II. 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 under RSA 39:3.

III. In a city or town that has adopted a charter under 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. In the alternative, the legislative body of such municipality may vote to place the question on the official ballot for any regular municipal election.

IV. If a majority of those voting on the question vote "yes," applications for community revitalization tax relief incentives may be accepted and considered by the local governing body at any time thereafter, subject to the provisions of paragraph VI of this section.

V. If the question is not approved, the question may later be voted on according to the provisions of paragraph II or III of this section, whichever applies.

VI. The local governing body of any town or city that has adopted this program may consider rescinding its action in the manner described in paragraph II or III of this section, whichever applies. A vote terminating the acceptance and consideration of such applications shall have no effect on incentives previously granted by the city or town, nor shall it terminate consideration of applications submitted prior to the date of such vote.

§ 79-E:4 Community Revitalization Tax Relief Incentive.

I. An owner of a qualifying structure who intends to substantially rehabilitate or replace such structure may apply to the governing body of the municipality in which the property is located for tax relief. The applicant shall include the address of the property, a description of the intended rehabilitation or replacement, any changes in use of the property resulting from the rehabilitation or replacement, and an application fee.

I-a. In order to assist the governing body with the review and evaluation of an application for replacement of a qualifying structure, an owner shall submit to the governing body as part of the application, a New Hampshire division of historical resources individual resource inventory form, prepared by a qualified architectural historian and a letter issued by the local heritage commission and if the qualifying structure is located within a designated historic district established in accordance with RSA 674:46, a letter from the historic district commission or, if such local commissions are not established, a letter issued by the New Hampshire division of historical resources that identifies any and all historical, cultural, and architectural value of the structure or structures that are proposed to be replaced and the property on which those structures are located. The application for tax relief shall not be deemed to be complete and the governing body shall not schedule the public hearing on the application for replacement of a qualifying structure as required under RSA 79-E:4, II, until the inventory form and the letter, as well as all other required information, have been submitted.

II. Upon receipt of an application, the governing body shall hold a duly noticed public hearing to take place no later than 60 days from receipt of the application, to determine whether the structure at issue is a qualifying structure; whether any proposed rehabilitation qualifies as substantial rehabilitation; and whether there is a public benefit to granting the requested tax relief and, if so, for what duration.

III. No later than 45 days after the public hearing, the governing body shall render a decision granting or denying the requested tax relief and, if so granting, establishing the tax relief period.

IV. (a) The governing body may grant the tax relief, provided:

(1) The governing body finds a public benefit under RSA 79-E:7; and

(2) The specific public benefit is preserved through a covenant under RSA 79-E:8; and

(3) The governing body finds that the proposed use is consistent with the municipality's master plan or development regulations and

(4) In the case of a replacement, the governing body specifically finds that the local heritage commission or historic district commission or, if such local commissions are not established, the New Hampshire division of historical resources has determined that the replaced qualifying structure does not possess significant historical, cultural, or architectural value, the replacement of the qualifying structure will achieve one or more of the public benefits identified in RSA 79-E:7 to a greater degree than the renovation of the underutilized structure, and the historical, cultural, or architectural resources in the community will not be adversely affected by the replacement. In connection with these findings, the governing body may request that the division of historical resources conduct a technical evaluation in order to satisfy the governing body that historical resources will not be adversely affected.

(b) If the governing body grants the tax relief, the governing body shall identify the specific public benefit achieved under RSA 79-E:7, and shall determine the precise terms and duration of the covenant to preserve the public benefit under RSA 79-E:8.

V. If the governing body, in its discretion, denies the application for tax relief, such denial shall be accompanied by a written explanation. The governing body's decision may be appealed either to the board of tax and land appeals or the superior court in the same manner as provided for appeals of current use classification pursuant to RSA 79-A:9 or 79-A:11 provided, however, that such denial shall be deemed discretionary and shall not be set aside by the board of tax and land appeals or the superior court except for bad faith or discrimination.

VI. Municipalities shall have no obligation to grant an application for tax relief for properties located within tax increment finance districts when the governing body determines, in its sole discretion, that the granting of tax relief will impede, reduce, or negatively affect:

(a) The development program or financing plans for such tax increment finance districts; or

(b) The ability to satisfy or expedite repayment of debt service obligations incurred for a tax increment financing district; or

(c) The ability to satisfy program administration, operating, or maintenance expenses within a tax increment financing district.

§ 79-E:4-a Coastal Resilience Incentive Zone.
I. A city or town may adopt the provisions of this section by vote of its legislative body, according to the procedures described in RSA 79-E:3, to establish a coastal resilience incentive zone (CRIZ). Municipalities may use storm surge, sea-level rise, and extreme precipitation projections in the 2016 report of the New Hampshire Coastal Risk and Hazards Commission, "Preparing New Hampshire for Projected Storm Surge, Sea-Level Rise, and Extreme Precipitation", and its successor projections, to identify potentially impacted structures.
II. The municipality implementing a CRIZ shall determine the resilience measures it deems qualifying such as, but not limited to, elevation and free-board renovations, elevation of mechanicals, construction of resilient natural features, enhancement or creation of tidal marshes, elevation of private driveways and sidewalks, construction or enlargement of private culverts and other structures to enable increased water flow and storm-surge, and movement of property to higher elevation on the property or to a newly acquired property at a higher elevation within the municipality. Municipalities may grant tax relief to the qualifying structure and property as described in RSA 79-E:4.
III. Municipalities may provide other relief to properties in a coastal resilience incentive zone that are subject to repeated inundation, by acquiring preservation or water control easements or establishing tax increment financing districts.
IV. Municipalities may create a non-lapsing CRIZ fund under RSA 34 or RSA 35, or a town-created trust fund under RSA 31:19-a, to provide funding for projected municipal costs associated with projected storm surge, sea-level rise, and extreme precipitation, and such funds may be used to support the coastal resilience incentive zone purpose established in this section.
****** SB 102 eff 10/9/21 (then changes as below)79-E:4-b Residential Property Revitalization Zones.**
I. A city or town may adopt the provisions of this section by vote of its legislative body, according to the procedures described in RSA 79-E:3, to establish tax relief for the owners of a one or 2-family home or an attached multi-family home with not more than 4 units and which is at least 40 years old, who significantly improves the quality, condition, and/or use of an existing residential structure in a designated residential property revitalization zone.
II. The governing body of a municipality shall designate the area of a residential property revitalization zone in which the tax relief for qualifying structures shall apply. Municipalities may further establish criteria for the public benefits, goals, and measures that will determine the eligibility of qualifying structures for tax relief located within a designated residential property revitalization zone.
III. Municipalities may grant tax relief to the qualifying structure and property as described in RSA 79-E:4 for the period of tax relief under RSA 79-E:5, provided that no property may be granted tax relief under this chapter more than once in a 20 year period.
****** HB 154 eff. 4/1/22 79-E:4-b Housing Opportunity Zone.** A city or town may adopt the provisions of this section by vote of its legislative body, in accordance with the procedures described in RSA 79-E:3, to establish a housing opportunity zone. To be eligible for tax relief under this section, the qualifying structure and property shall be located within the housing opportunity zone established by the municipality. No less than one-third of the housing units constructed shall be designated for households with an income of 80 percent or less of the area median income as measured by the United States Department of Housing and Urban Development, or the housing units in a qualifying structure shall be designated for households with incomes as provided in RSA 204-C:57, IV. A qualifying structure under this section shall be eligible for tax assessment relief for a period of up to 10 years, beginning upon issuance of the certification of occupancy.
§ 79-E:5 Duration of Tax Relief Period.
I. The governing body may grant such tax assessment relief for a period of up to 5 years, beginning with the completion of the substantial rehabilitation.
I-a. For the approval of a replacement of a qualifying structure, the governing body may grant such tax assessment relief for a period of up to 5 years, beginning only upon the completion of construction of the replacement structure. The governing body may, in its discretion, extend such additional years of tax relief as provided for under this section, provided that no such additional years of tax relief may be provided prior to the completion of construction of the replacement structure. The municipal tax assessment of the replacement structure and the property on which it is located shall not increase of decrease in the period between the approval by the governing body of tax relief for the replacement structure and the time the owner completes construction of the replacement structure and grants to the municipality the covenant to

protect the public benefit as required by this chapter. The governing body may not grant any tax assessment relief under this chapter with respect to property and structures for an election has been made for property appraisal under RSA 75:1-a.
II. The governing body may, in its discretion, add up to an additional 2 years of tax relief for a project that results in new residential units and up to 4 years for a project that includes affordable housing.
III. The governing body may, in its discretion, add up to an additional 4 years of tax relief for the substantial rehabilitation of a qualifying structure that is listed on or determined eligible for listing on the National Register of Historic Places, state register of historic places, or is located within and important to a locally designated historic district, provided that the substantial rehabilitation is conducted in accordance with the U.S. Secretary of Interior's Standards for Rehabilitation.
IV. The governing body may adopt local guidelines to assist it in determining the appropriate duration of the tax assessment period.

§ 79-E:6 Resumption of Full Tax Liability.

Upon expiration of the tax relief period, the property shall be taxed at its market value in accordance with RSA 75:1.

§ 79-E:7 Public Benefit.

In order to qualify for tax relief under this chapter, the proposed substantial rehabilitation must provide at least one of the public benefits, and the proposed replacements must provide one or more of the public benefits to a greater degree than would be a substantial rehabilitation of the same qualifying structures, as follows:
I. It enhances the economic vitality of the downtown;
II. It enhances and improves a structure that is culturally or historically important on a local, regional, state, or national level, either independently or within the context of an historic district, town center, or village center in which the building is located;
III. It promotes development of municipal centers, providing for efficiency, safety, and a greater sense of community, consistent with RSA 9-B; or
IV. It increases residential housing in urban or town centers.

§ 79-E:7-a. Public Benefit Determinations.

Cities or towns may adopt according to the procedure in RSA 79-E:3 provisions that further define the public benefits enumerated in RSA 79-E:7 to assist the governing body in evaluating applications made under this chapter based on local economic conditions, community character, and local planning a development goals.

§ 79-E:8 Covenant to Protect Public Benefit.

I. Tax relief for the substantial rehabilitation or replacement of a qualifying structure shall be effective only after a property owner grants to the municipality a covenant ensuring that the structure shall be maintained and used in a manner that furthers the public benefits for which the tax relief was granted and as otherwise provided in this chapter.
II. The covenant shall be coextensive with the tax relief period. The covenant may, if required by the governing body, be effective for a period of time up to twice the duration of the tax relief period.
III. The covenant shall include provisions requiring the property owner to obtain casualty insurance, and flood insurance if appropriate. The covenant may include, at the governing body's sole discretion, a lien against proceeds from casualty and flood insurance claims for the purpose of ensuring proper restoration or demolition or damaged structures and property. If the property owner has not begun the process of restoration, rebuilding, or demolition of such structure within one year following damage or destruction, the property owner shall be subject to the termination of provisions set forth in RSA 79-E:9, I.
IV. The local governing body shall provide for the recording of the covenant to protect public benefit with the registry of deeds. It shall be a burden upon the property and shall bind all transferees and assignees of such property.
V. The applicant shall pay any reasonable expenses incurred by the municipality in the drafting, review, and/or execution of the covenant. The applicant also shall be responsible for the cost of recording the covenant.

§ 79-E:9 Termination of Covenant; Reduction of Tax Relief; Penalty.

I. If the owner fails to maintain or utilize the building according to the terms of the covenant, or fails to restore, rebuild, or demolish the structure following damage or destruction as provided in RSA 79-E:8, III, the governing body shall, after a duly noticed public hearing, determine whether and to what extent the

public benefit of the rehabilitation or replacement has been diminished and shall determine whether to terminate or reduce the tax relief period in accordance with such determination. If the covenant is terminated, the governing body shall assess all taxes to the owner as though no tax relief was granted, with interest in accordance with paragraph II.

II. Any tax payment required under paragraph I shall be payable according to the following procedure:

(a) The commissioner of the department of revenue administration shall prescribe and issue forms to the local assessing officials for the payment due, which shall provide a description of the property, the market value assessment according to RSA 75:1, and the amount payable.

(b) The prescribed form shall be prepared in quadruplicate. The original, duplicate, and triplicate copy of the form shall be given to the collector of taxes for collection of the payment along with a special tax warrant authorizing the collector to collect the payment under the warrant. The quadruplicate copy of the form shall be retained by the local assessing officials for their records.

(c) Upon receipt of the special tax warrant and prescribed forms, the tax collector shall mail the duplicate copy of the tax bill to the owner responsible for the tax as the notice of payment.

(d) Payment shall be due not later than 30 days after the mailing of the bill. Interest at the rate of 18 percent per annum shall be due thereafter on any amount not paid within the 30-day period. Interest at 12 percent per annum shall be charged upon all taxes that would have been due and payable on or before December 1 of each tax year as if no tax relief had been granted.

§ 79-E:10 Lien for Unpaid Taxes.

The real estate of every person shall be held for the taxes levied pursuant to RSA 79-E:9.

§ 79-E:11 Enforcement.

All taxes levied pursuant to RSA 79-E:9 which are not paid when due shall be collected in the same manner as provided in RSA 80.

§ 79-E:12 Rulemaking.

The commissioner of the department of revenue administration shall adopt rules, pursuant to RSA 541-A, relative to the payment and collection procedures under RSA 79-E:9.

§ 79-E:13 Extent of Tax Relief.

I. (a) Tax relief granted under this chapter shall pertain only to assessment increases attributable to the substantial rehabilitation performed under the conditions approved by the governing body and not to those increases attributable to other factors including but not limited to market forces; or

(b) Tax relief granted under this chapter shall be calculated on the value in excess of the original assessed value. Original assessed value shall mean the value of the qualifying structure assessed at the time the governing body approves the application for tax relief and the owner grants to the municipality the covenant to protect public benefit as required in this chapter, provided that for a qualifying structure which is a building destroyed by fire or act of nature, original assessed value shall mean the value as of the date of approval of the application for tax relief of the qualifying structure that would have existed had the structure not been destroyed.

II. The tax relief granted under this chapter shall only apply to substantial rehabilitation or replacement that commences after the governing body approves the application for tax relief and the owner grants to the municipality the covenant to protect the public benefit as required in this chapter, provided that in the case of a qualifying structure which is a building destroyed by fire or act of nature, and which occurred within 15 years prior to the adoption of the provisions of this chapter by the city or town, the tax relief may apply to such qualifying structure for which replacement has begun, but which has not been completed on the date the application for relief under this chapter is approved.

§ 79-E:14 Other Programs.

The provisions of this chapter shall not apply to properties whose rehabilitation or construction is subsidized by state or federal grants or funds that do not need to be repaid totaling more than 50 percent of construction costs from state or federal programs.

Chapter 79-F
TAXATION OF FARM STRUCTURES AND LAND UNDER FARM STRUCTURES

§ 79-F:1 Declaration of Public Interest.
The general court hereby finds it to be in the public interest to encourage the preservation of productive farms and associated structures. These structures are important in sustaining the economic viability of the state's farms, ensuring a reliable and safe local food supply, and providing an attractive environment for recreation, tourism, and wildlife. Farming in New Hampshire has a long and proud history which shaped our state's landscape. It is further declared to be in the public interest to prevent the loss of farms and their associated structures due to property taxation at values incompatible with their usage.

§ 79-F:2 Local Adoption of This Chapter.
I. Any municipality may adopt the provisions of this chapter by vote of its legislative body. Any city or town may do so by following the procedures in this section.
II. 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 the annual town meeting, by the governing body or by petition under RSA 39:3.
III. In a city or town that has adopted a charter under 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. In the alternative, the legislative body of such municipality may vote to place the question on the official ballot for any regular municipal election.
IV. If a majority of those voting on the question vote "yes" the provisions of this chapter shall take effect on April 1 following the vote, subject to the provisions of paragraph VI of this section.
V. If the question is not approved, the question may later be voted on according to the provisions of paragraph II or III of this section, whichever applies.
VI. A municipality that has adopted this program may consider rescinding its action in the manner described in paragraph II or III of this section, whichever applies.

§ 79-F:3 Definitions.
I. "Appurtenances" means the land necessary to support or service the qualifying structure.
II. "Assessing Official" means the assessing authority of any town, city, or place.
III. "Board of tax and land appeals" means the board of tax and land appeals established pursuant to the provisions of RSA 71-B:1.
IV. "Commissioner" means the commissioner of the department of revenue administration.
V. "Land under and curtilage of the qualifying farm structure" means only the land immediately under the footprint of the qualifying farm structure and its appurtenances.
VI. "Open space land" means any or all farm land, forest land, or unproductive land assessed under RSA 79-A and as defined as follows:
(a) "Farm land" means any cleared land devoted to or capable of agricultural or horticultural use.
(b) "Forest land" means any land growing trees.
(c) "Unproductive land" means land, including wetlands, which by its nature is incapable of producing agricultural or forest products due to poor soil or site characteristics, or the location of which renders it inaccessible or impractical to harvest agricultural or forest products.
VII. "Owner" means the person who is the owner of record of any land assessed under RSA 79-A.
VIII. "Person" means any individual, firm, corporation, partnership, or other form of organization or group of individuals.
IX. "Qualifying farm structures" mean structures contiguous to a minimum of 10 acres of open space land that are used by the owner of the land to exclusively:
(a) House livestock;
(b) Store feed grown or used on the farm;
(c) Store livestock bedding;
(d) Store crops or fertilizer for crops grown on the farm;
(e) Store farm equipment which is actively used to maintain the farm; or
(f) Boil sap from maple trees and store fuel-wood used to boil sap from maple trees.

X. "Use change tax" means a tax that shall be levied when the land use changes from under farm buildings use to a non-qualifying use or when the use of a qualifying farm structure changes to a non-qualifying use.

§ 79-F:4 Appraisal of Qualifying Farm Structures and Land Under Them.

I. The selectmen or assessing officials in any municipality adopting the provisions of this chapter shall appraise:

(a) Qualifying farm structures for no more than their replacement costs less depreciation; and

(b) The land under the qualifying farm structures at no more than 10 percent of its market value. The land under the qualifying farm structure shall be contiguous to a minimum of 10 acres of open space land.

II. No owner of a qualifying structure shall be entitled to have the qualifying structure or land under it classified for any tax year under the provisions of this chapter unless he or she applies to the assessing officials on or before April 15 of said year, on a form approved and provided by the commissioner, to have his or her parcel of land so classified. If any owner satisfies the assessing officials that he or she was prevented by accident, mistake, or misfortune from filing such application on or before April 15, the assessing officials may receive the application at a later date and classify the structure and parcel of land under this chapter, but no such application shall be received after the local tax rate has been approved by the commissioner for that year.

III. The assessing officials shall notify the applicant on a form provided by the commissioner no later than July 1, or within 15 days if the application is filed after July 1, of their decision to classify or refusal to classify the structure and parcel of land under the provisions of this chapter by delivery of such notification to him or her in person or by mailing such notification to his or her last and usual place of abode.

IV. Prior to July 1 each year, the assessing officials shall determine if previously classified structures and lands have been reapplied or have undergone a change in use so that the use change tax may be levied against the structures and lands changed in use, according to RSA 79-F:5. A list of all classified structures and lands and their owners in each town or city shall be filed by the respective assessing officials each year. Such list shall be part of the invoice and subject to inspection as provided in RSA 76:7.

V. The commissioner shall include on the inventory blank, required under RSA 74:4, a question concerning whether any changes have been made in the use of qualifying structures and land classified as land under qualifying farm structures. The question shall be written to enable the assessing officials to locate structures and parcels which may require a change in assessment and to fit the context of the blank.

VI. The assessing officials shall file with the register of deeds in the appropriate county, on or before August 1 in each year, a notice of contingent liens describing all structures and parcels of land classified under the provisions of this chapter. If a parcel of land is classified as land under qualifying farm structures after such date, the assessing officials shall file notice of contingent lien with the register of deeds in the appropriate county within 14 days of said classification. The notice filed pursuant to this paragraph shall be on a form provided by the commissioner, shall contain the name of each owner, the date of classification, and a short description of each parcel of real estate together with such other information as the board may prescribe; provided, however, the assessing officials shall not file each year parcels of land classified under this chapter which have been previously filed, unless there has been some change in the acreage involved.

VII. A fee, in accordance with RSA 478:17-g, I, shall be paid by the owner for each parcel which is classified as land under qualifying farm structures to the local assessing officials, to be paid over to the register of deeds for recording the notice of contingent lien. The notice of contingent lien shall constitute notice to all interested parties that a lien on the parcel shall be created if and when the land is subsequently disqualified from taxation under this chapter, in the same manner as provided in RSA 80:85

§ 79-F:5 Consideration for Use Change.

Land and qualifying farm structures which have been appraised pursuant to this chapter shall be subject to a use change tax, payable to the tax collector of the municipality, if the use thereof changes to such an extent that the structure no longer meets the definition of a qualifying farm structure as defined in RSA 79-F:3, IX. The consideration shall be at the rate of 10 percent of the full value assessment determined without regard to the current use of the land or qualifying farm structure. Notwithstanding the provisions of RSA 76:2, such assessed value shall be determined as of the actual date of the use change if such date is not April. This use change tax shall be in addition to the annual real estate tax imposed upon the property, and shall be due and payable upon the use change.

§ 79-F:6 Appeal to Board of Tax and Land Appeals.

I. If the assessing officials deny in whole or in part any application for classification as land under qualifying farm structures, or grant a different classification than that applied for, the applicant, having complied with the requirements of RSA 79-F:4, II may, on or before 6 months after any such action by the assessing officials, in writing and upon payment of a $65 filing fee, apply to such board for a review of the action of the assessing officials.

II. The board of tax and land appeals shall investigate the matter and shall hold a hearing if requested as provided in this section. The board shall make such order thereon as justice requires, and such order shall be enforceable as provided thereafter.

III. Upon receipt of an application under the provisions of paragraph I, the board of tax and land appeals shall give notice in writing to the affected town or city of the receipt of the application by mailing such notice to the town or city clerk thereof by certified mail. Such town or city may request in writing a hearing on such application within 30 days after the mailing of such notice. If a hearing is requested by a town or city, the board shall, not less than 30 days prior to the date of hearing upon such application, give notice of the time and place of such hearing to the applicant and the town or city in writing. Nothing contained herein shall be construed to limit the rights of the taxpayers to a hearing before the board of tax and land appeals.

IV. The applicant and the town or city shall be entitled to appear by counsel, may present evidence to the board of tax and land appeals and, may subpoena witnesses. Either party may request that a stenographic record be kept of the hearing. Any investigative report filed by the staff of the board shall be made a part of such record.

V. In such hearing, the board of tax and land appeals shall not be bound by the technical rules of evidence.

VI. Either party aggrieved by the decision of the board of tax and land appeals may appeal pursuant to the provisions of RSA 71-B:12. For the purposed of such appeal, the findings of fact by said board shall be final. Any such appeal shall be limited to the questions of law. An election by an applicant to appeal in accordance with this paragraph shall be deemed a waiver of any right to petition the superior court in accordance with RSA 79-F:7.

VII. A copy of an order of classification ordered by the board of tax and land appeals, attested as such by the chairman of the board, if no appeal is taken hereunder, may be filed in the superior court for the county or in the Merrimack county Superior court at the option of said board; and, thereafter, such order may be enforced as a final judgment of the superior court.

§ 79-F:7 Appeal to Superior Court.

If the assessing officials deny in whole or in part any application for classification as land under qualifying farm structures, or grant a different classification from that applied for, the applicant, having complied with the requirements of RSA 79-F:4,II may, within 6 months after notice of denial or classification, apply by petition to the superior court of the county, which shall make such order thereon as justice requires. Any appeals to the superior court under this section shall be in lieu of an appeal to the board of tax and land appeals pursuant to RSA 79-F:6.

§ 79-F:8 Abatement of Use Change Tax.

I. Any person aggrieved by the assessment of the use change tax may, within 2 months of the notice of tax date and not afterwards, apply in writing to the selectmen or assessors for an abatement of the use change tax.

II. Upon receipt of an application under paragraph I, the selectmen or assessors shall review the application and shall grant or deny the application in writing within 6 months after the notice of tax date.

III.(a). If the selectmen or assessors neglect or refuse to abate the use change tax, any person aggrieved may either:

(1) Apply in writing to the board of tax and land appeals accompanied with a $65 filing fee; or

(2) Petition the superior court in the county.

(b). The appeal to either the board of tax and land appeals or superior court shall be filed within 8 months of the notice of tax date and not afterwards.

IV. For purposes of this section, "notice of tax date" means the date the taxing jurisdiction mails the use change tax bill.

V. Each use change tax bill shall require a separate abatement request and appeal.

§ 79-F:9 Lien for Unpaid Taxes

The real estate of every person shall be held liable for the taxes levied pursuant to RSA 79-F:5.

§ 79-F:10 Enforcement.
All taxes levied pursuant to RSA 79-F:5 which are not paid when due shall be collected in the same manner as provided in RSA 80.
§ 79-F:11 Disposition of Revenues.
All money received by the tax collector pursuant to the provisions of this chapter shall be for the use of the town or city.
§ 79-F:12 Location of Contiguous Land in More Than One Taxing District.
Where contiguous land which could be classified as land under qualifying farm structures is located in more than one town, compliance with any minimum area requirement pursuant to RSA 79-F:4 shall be determined on the basis of the total area of such land, and not the area which is located in any particular town.

CHAPTER 79-F
TAXATION OF QUALIFYING HISTORIC BUILDINGS

§ 79-G:1 Declaration of Public Interest.
The general court hereby finds it to be in the public interest to encourage the preservation of certain qualifying historic buildings which are owned and maintained by an entity not organized for profit. These buildings are important in protecting and maintaining knowledge of New Hampshire and American history, architecture, and culture. It is further declared to be in the public interest to prevent the loss of qualifying historic buildings due to property taxation at values incompatible with their usage.

§ 79-G:2 Adoption of this Chapter.
A town or city may adopt the provisions of this chapter by vote of its legislative body using the following procedures:

I. 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 the annual town meeting, by the governing body or by petition under RSA 39:3.

II. In a city or town that has adopted a charter under 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.

III. If a majority of those voting on the question vote "yes" the provisions of this chapter shall take effect within the town or city on the date set by the legislative body, or in the tax year beginning April 1 following its adoption, whichever shall occur first.

IV. A town or city may rescind the provisions of this chapter in the manner described in paragraphs I-III.

§ 79-G:3 Definitions.
In this chapter:

I. "Assessing official" means the assessing authority of any town, city or place.

II. "Board of tax and land appeals" means the board of tax and land appeals established pursuant to the provisions of RSA 71-B:1.

III. "Commissioner" means the commissioner of the department of revenue administration.

IV. "Qualifying historic building" means a building meeting all of the following criteria:

(a) The building is 100 years or greater in age;

(b) (b) The building is listed on either or both of the National Register of Historic Places or the New Hampshire state register of historic places maintained by the division of historical resources, department of cultural resources;

(c) The original core structure of the building must have retained a minimum of 75 percent of its original external features and be free of major external alterations or additions;

(d) The building and appurtenant land are owned by an entity that is not organized for profit; and

(e) The historical purpose of the building was the retail sale of merchandise, and the building is maintained and actively used for substantially the same historical purpose, which may include the public display of historic artifacts. Further, the building shall not exceed 3,000 square feet of gross finished building area.

§ 79-G:4 Appraisal of Qualifying Historic Buildings.

I. The assessing officials in any municipality adopting the provisions of this chapter shall appraise qualifying historic buildings and the land appurtenant thereto at no more than 10 percent of their market value.

II. No owner of a qualifying historic building shall be entitled to have the property appraised for any tax year under the provisions of this chapter unless the owner applies to the assessing officials on or before April 15 of said year, on a form approved and provided by the commissioner, to have the property so appraised. If any owner satisfies the assessing officials that it was prevented by accident, mistake or misfortune from filing such application on or before April 15, the assessing officials may receive the application at a later date and appraise the property under this chapter; but now such application shall be received after the local tax rate has been approved by the commissioner for that year.

III. The assessing officials shall notify the applicant on a form provided by the commissioner no later than July 1, or within 15 days if the application is filed after july1, of their decision to classify or refusal to

classify the property under the provisions of this chapter by delivery of such notification to the owner in person or by mailing such notification to the owner's last and usual place of abode.
IV. A list of all qualifying historic buildings assessed under this chapter and their owners in each town or city shall be filed by the respective assessing officials each year. Such list shall be part of the invoice and subject to inspection as provided in RSA 76:7.
V. The commissioner shall include on the inventory blank, required under RSA 74:4, a question concerning whether any changes have been made in the use of qualifying historic buildings. The question shall be written to enable the assessing officials to locate qualifying historic buildings and land appurtenant thereto which may require a change in assessment and to fit the context of the blank.

§ 79-G:5 Appeal to Board of Tax and Land Appeals.

I. If the assessing officials deny in whole or in part any application for assessment as a qualifying historic building, the applicant, having complied with the requirements of RSA 79-G4, II may, on or before 6 months after any such action by the assessing officials, in writing and upon a payment of a $65 filing fee, apply to such board for a review of the action of the assessing officials.
II. The board of tax and land appeals shall investigate the matter and shall hold a hearing if requested as provided in this section. The board shall make such order thereon as justice requires, and such order shall be enforceable as provided hereafter.
III. Upon receipt of an application under the provisions of paragraph I, the board of tax and land appeals shall give notice in writing to the affected town or city of the receipt of the application by mailing such notice to the town or city clerk thereof by certified mail. Such town of city may request in writing a hearing on such application within 30 days after the mailing of such notice. If a hearing is requested by a town or city, the board shall, not less than 30 days prior to the date of hearing upon such application, give notice of the time and place of such hearing to the applicant and the town or city in writing. Nothing contained herein shall be construed to limit the rights of taxpayers to a hearing before the board of tax and land appeals.
IV. The applicant and the town or city shall be entitled to appear by counsel, may present evidence to the board of tax and land appeals, and may subpoena witnesses. Either party may request that a stenographic record be kept of the hearing. Any investigative report filed by the staff of the board shall be made part of such record.
V. In such hearing the board of tax and land appeals shall not be bound by the technical rules of evidence.
VI. Either party aggrieved by the decision of the board of tax and land appeals may appeal pursuant to the provisions of RSA 71-B:12. For the purposes of such appeal, the findings of fact by said board shall be final. Any such appeal shall be limited to questions of law. An election by an applicant to appeal in accordance with this paragraph shall be deemed a waiver of any right to petition the superior court in accordance with RSA 79-G:6.
VII. A copy of an order by the board of tax and land appeals, attested as such by the chairman of the board, if no appeal is taken hereunder, may be filed in the superior court for the county or in the Merrimack county superior court at the option of said board; and, thereafter, such order may be enforced as a final judgment of the superior court.

§ 79-G:6 Appeal to Superior Court.

If the assessing officials deny in whole or in part any application for assessment as a qualifying historic building, the applicant, having complied with the requirements of RSA 79-G:4, II may, within 6 months after notice of denial, apply by petition to the superior court of the county, which shall make such order thereon as justice requires. Any appeal to the superior court under this section shall be in lieu of an appeal to the board of tax and land appeals pursuant to RSA 79-G:5.

§ 79-G:7 Enforcement.

All taxes levied pursuant to assessments under this chapter which are not paid when due shall be collected in the same manner as provided in RSA 80.

§ 79-G:8 Disposition of Revenues.

All money received by the tax collector pursuant to the provisions of this chapter shall be for the use of the town or city.

CHAPTER 80.
COLLECTION OF TAXES
RESIDENT TAXES AND RELOCATION OF BUILDINGS

§ 80:1. When Payable.

Resident taxes shall be paid to the collector on demand, without previous notice.

§ 80:1-a. Prepayment of Resident Tax.

Any town or city may authorize prepayment of the resident tax, and acceptance of the prepayment. In a town, the decision shall be by vote at a town meeting under a proper article in the warrant. In a city, the decision shall be by vote of the governing body. If authorized, any person liable for resident tax may pay the tax at any time from April 1 until he receives notice of the assessed resident tax. The collector shall receive the payment, issue a receipt, and credit the amount paid toward the resident tax later assessed for the year. Each month, the tax collector shall submit a list of all prepayments received to the assessing officials. Once adopted, authority to make and receive prepayments shall continue until rescinded by the same method used for adoption.

§ 80:2. Distraint.

The collector may distrain the goods, chattels, personal estate, property interest, right, or credit of such person upon his neglect or refusal to pay the tax assessed upon him.

§ 80:2-a. Relocation of Buildings or Structures.

No building or structure that is taxed as real estate, except manufactured housing constituting the stock-in-trade of a dealer in the business of selling manufactured housing, shall be moved from the location where it was last taxed unless the owner thereof shall produce and deliver to the person moving the same a receipted tax bill for the tax assessed as of April 1, a certificate from the tax collector of the city or the selectmen of the town that all property taxes owed have been paid in full, or a statement signed by a majority of the board of selectmen or assessors that the same may be relocated without the payment of the assessed taxes. The person or persons moving such building or structure shall hold the receipted tax bill, certificate, or statement from the tax collector or selectmen during the period of transit of the building or structure, and upon arrival at its destination, deliver the same to the owner of the building or structure. Any person who fails to comply with the provisions of this section shall be guilty of a misdemeanor.

§ 80:3. Notice to Director of Division of Motor Vehicles of Default in Payment.

Before any collector of taxes or deputy shall notify the director of the division of motor vehicles that the resident tax of any person is unpaid, the collector or deputy shall make a demand in person or in writing by registered mail, limited to delivery to addressee only, return receipt requested, from such delinquent taxpayer or the person who is liable therefor. If such person neglects or refuses to pay the tax within 14 days, the collector may certify under the penalties of perjury upon a form provided by the director of the division of motor vehicles, containing the name and address of the taxpayer or person liable for payment of the tax and such other information as the director may require, that to the best of the collector's knowledge and belief such tax is unpaid, that demand in person or in writing by registered mail, as aforesaid, has been made and that the taxpayer or person liable for payment of the tax neglects and refuses to pay the same and request the director to take such action as may seem proper. The receipt of such certification by the director shall be sufficient evidence to require the director to revoke the registration of the person or persons named therein as provided in RSA 260:6; and until such time as evidence of payment of the tax has been furnished the director when the registration may be restored.

PROPERTY TAXES

§ 80:4. Powers of Collector.

Every collector, in the collection of taxes committed to him and in the service of his warrant, shall have the powers vested in constables in the service of civil process, which shall continue until all the taxes in his list are collected. Any assessments report issued by the commissioner pursuant to RSA 21-J:11-a shall not affect the authority of the tax collector to issue tax bills and to exercise all powers contained in this chapter for the collection of taxes.

§ 80:5. Notice to Persons.

The collector shall give notice of such tax to every person taxed, or leave a notice thereof in writing at his abode, 14 days at least before he shall distrain therefor, unless in cases where he has reason to believe such person is about to remove from town. But no notice of the tax shall be necessary under this section if the tax

is against a person who is not an inhabitant of the state, or if the person against whom the tax was assessed has removed from the town.

§ 80:6. Notice to Corporations.

The collector shall give the same notice, in writing, of all taxes assessed against any corporation, to the cashier, treasurer or some principal officer of the corporation.

§ 80:7. Contractors' Taxes.

Whenever any person, firm or corporation enters into a contract or agreement with the state or any political subdivision thereof it shall be a term or condition of such contract that the state or such political subdivision shall withhold or retain from the contract price provided for in such contract such sum or sums as will secure the payment of the taxes levied and assessed against the property of such contractor or against property for which such contractor may be liable for the payment of taxes thereon, until such taxes are paid by such contractor, or are authorized paid by him from the sums so withheld, provided the collector of taxes or other person responsible for the collection of such taxes notifies the treasurer of the state or political subdivision that such taxes have been assessed but are unpaid. Such notice shall not be given to the treasurer as aforesaid until the expiration of a period of 10 days after the collector or other person responsible for the collection of the taxes has presented or sent by first class mail, postage prepaid, addressed to the last known address of such contractor a tax bill, or a duplicate or copy of the tax bill presented or sent to a subcontractor or lessee for the payment of whose taxes said contractor is liable together with a notation to said contractor stating therein a date certain when said collector or other person responsible for the collection of such taxes will notify the treasurer as aforesaid. If the taxes so assessed are not paid by the person, firm or corporation liable therefor by December 1 of the year of assessment, the treasurer, upon notice from the collector of taxes that the taxes remain unpaid, shall pay over the amounts withheld to the collector and take his receipt therefor which shall be a full and complete discharge of the treasurer from any further liability for the sum so withheld. If on December 1 the person, firm or corporation is not entitled to sufficient sums under the contract from which the treasurer can withhold the amount of taxes due, the treasurer as soon thereafter as sufficient sums are available for the purpose shall immediately pay over to the collector the sums so withheld. If the person, firm or corporation shall pay to the collector the taxes for which he or it is liable after notice to withhold by the collector to the treasurer, the collector shall immediately notify the treasurer so withholding, and the sum so withheld shall be paid to the person, firm or corporation, if otherwise due.

§ 80:7-a. Subcontractors' Taxes.

Whenever a person, firm or corporation enters into a contract or agreement with the state or any political subdivision thereof and such contractor employs a subcontractor to perform any of the work contemplated by such contract or agreement, it shall be a stated term or condition of such contract, that said contractor will be liable for the payment of any taxes assessed in the name of and upon the property of the subcontractor, used by said subcontractor in the performance of said subcontract if assessed while said contract is being performed, to the extent of any sum or sums that may be due from the contractor to the subcontractor at the time of or after the contractor has been notified by the collector of taxes in writing that payment of said taxes has been demanded of said subcontractor but said subcontractor has failed, neglected or refused to pay the same. Said contractor may retain from the contract price the amount for which he is liable hereunder. The amount of the taxes for which the said contractor may be liable hereunder may be withheld or retained from the contract price under the provisions of RSA 80:7.

§ 80:7-b. User's Taxes.

Whenever a person, firm or corporation enters into a contract or agreement with the state or any political subdivision thereof and such contractor has in his possession and uses any taxable property owned by another upon the job to be performed under the contract or agreement, it shall be a stated term or condition of such contract that the contractor having such property in his possession shall be liable for the amount of taxes assessed against such property in the name of the owner of such property while the same is in the possession of such contractor to the extent of the amount of any sum or sums of money that may be due from said contractor to the owner of such property for rental or hire thereof at the time of or after the collector of taxes has notified said contractor in writing that he has made demand upon the owner of such property for payment of the taxes assessed upon said property but that the owner of such property has failed, neglected or refused to pay said taxes. Said contractor may retain from the sums to be paid for the use of such property the amount for which he is liable hereunder. The amount of the taxes for which the said

contractor may be liable hereunder may be withheld or retained from the contract price under the provisions of RSA 80:7.

§ 80:7-c. Exemption From Attachment.

The sums so withheld by the treasurer of the state or any political subdivision thereof upon notice from a collector of taxes under the provisions of RSA 80:7 and the sums so withheld and to be withheld by any contractor under the provisions of 80:7-a and 80:7-b shall be exempt from attachment, garnishment and trustee process by any person except in an action or suit brought by the collector of taxes to collect such taxes.

§ 80:8. Distraint.

Upon neglect or refusal of any person or corporation to pay the taxes assessed upon them, the collector may distrain the goods, chattels, personal estate, property interest, right, or credit of such person or corporation.

§ 80:9. Exemption From.

No distress shall be made of any person's tools or implements necessary for his trade or occupation, nor of his arms, nor of household utensils necessary for upholding life, nor of bedding or apparel necessary for him or his family.

§ 80:10. Procedure.

The collector shall keep the property distrained 4 days at the cost of the owner. If the tax, cost and charges are not then paid he shall post, in 2 or more public places in the town where the sale is to be, 24 hours before the time of sale, a notice of the place, day and hour of sale, with a particular description of the property to be sold; and at the time and place appointed, which shall be in the town where the distress is made, between the hours of 10 in the forenoon and 6 in the afternoon, and within 48 hours after the expiration of said 4 days, he shall sell the same at auction.

§ 80:11. Account of Taxes, Charges, etc.

A particular account in writing of the taxes of the delinquent, the collector's fees, the charges of keeping and sale, and the amount of sale of each article, with the over plus, if any, after deducting taxes and charges, shall be delivered immediately upon such sale to the owner, or be ready to be delivered to him upon request.

§ 80:16. Removal; Nonresidents.

In case of removal from town, or of an assessment upon the personal property of nonresidents, the collector may distrain the property of any person named in his list, wherever such property may be found.

§ 80:17. Corporations.

The real and personal property of corporations shall be liable to be taken and sold for taxes in the same manner as the property of individuals; and the franchise of taking toll may be taken and sold for taxes in the same manner as the same may be sold on execution.

PROCEEDINGS AGAINST REAL ESTATE

§ 80:18. Separate Interests in Land.

Any separate interest in land, and any buildings, timber, or wood standing or growing on land owned by another person, shall be taken to be real estate, within the meaning of this chapter.

§ 80:18-a. Definition; Mortgage; Manufactured Housing.

In this chapter, “mortgage” shall include a security interest in manufactured housing created and perfected as authorized by RSA 477:44, IV. A mortgagee shall include a holder of such a security interest.

§ 80:19. Lien; Special Assessments and Agreements.

The real estate of every person or corporation shall be holden for all taxes assessed against the owner thereof; and all real estate to whomsoever assessed shall be holden for all taxes thereon. All such liens shall continue until one year from October 1 following the assessment. All such liens imposed in accordance with this chapter shall have priority over all other liens. For the purposes of this chapter, the word "taxes" shall include special assessments and agreements in lieu of or in the nature of special assessments.

§ 80:19-a. Environmental Investigation.

Prior to or in connection with the tax lien procedures and the tax sale procedures of RSA80, a municipality, county or state may, at its option, on its own behalf or through its agents, enter upon the property subject to tax lien or tax sale for the purpose of conducting an environmental site assessment or environmental audit, if it gives notice of same, in the manner provided by RSA 80:38-a, to the current owner of record at least 30 days prior to entering the property or such shorter period of time as consented to by the owner after receiving such notice.

§ 80:20. Sale.
Such real estate may be sold by the collector, in case the owner or person to whom the same is assessed shall die or remove from town and leave there no personal estate on which distress can be made; or in case such person or corporation shall neglect or refuse to expose goods and chattels whereon distress may be made; or in case such tax shall not be paid on or before December 1 next after its assessment.
§ 80:20-a. Alternate Tax Lien Procedure.
In any town or city which adopts the provisions of RSA 80:58-86 for a real estate tax lien procedure as provided in RSA 80:87, the provisions of RSA 80 relative to tax sales shall not apply. In such municipalities, only a municipality, county, or the state where the property is located may acquire a tax lien against land and buildings for unpaid taxes, and tax sales to private individuals shall be prohibited.
§ 80:21. Notice of Sale.
The collector shall give notice of every sale by posting advertisements thereof in 2 or more public places in the town at least 25 days before the sale, exclusive of the day of posting and the day of the sale, in which shall be stated the name of the owner or of the person to whom the same was taxed, the description of the property as recorded by the selectmen, the amount of the tax, interest due thereon and costs and fees incident to advertising and posting, and the place, day and hour of the sale. He shall also, before the posting, but not more than 30 days before the posting, send notice by registered mail to the last known post-office address of the owner or of the person against whom the tax was assessed.
§ 80:22. Report to Register.
Each tax collector, within 15 days after such posting and mailing shall deliver or forward by registered mail to the register of deeds, for the county in which the real estate is situated, a copy of the notice so posted, with an affidavit that it was so posted and that the notices above required were so mailed.
§ 80:23. Record as Evidence.
The register shall record and index the same; and a copy of said record, or of any other records of the register of deeds required by this chapter, certified by the register, shall be received as evidence of the fact of notice and the record thereof in any court.
§ 80:24. Conduct of Sale.
Every such sale shall be at auction for the percentage of the common and undivided interest in the whole property that a bidder is willing to offer for the unpaid tax, interest and costs due thereon. No portion of the property shall be sold in severalty by metes and bounds. The sale shall be held in some public place in town where the land is situate and between the hours of 10:00 a.m. and 6:00 p.m. but, if necessary, the sale may be adjourned from day to day, not exceeding 3 days by proclamation made at the place of the sale within the hours stated in this section.
§ 80:25. Adjournment; Sale by Agent.
Whenever it shall appear to the selectmen or assessors that the collector of taxes, after having posted his notices of a tax sale, will be unable to conduct the same at the time and place specified in the notices thereof, they shall have the power to appoint one of their number to adjourn the sale for not exceeding 3 days as the collector could do, if present. If the incapacitated collector has a deputy or deputies who have been duly appointed by him and bonded, then any such deputy shall have authority to postpone the sale in like manner. If, at the end of the adjourned period, the tax collector is unable to officiate by reason of illness or other unavoidable cause, the selectmen or assessors may appoint in writing any duly qualified deputy tax collector to conduct the sale and make the statutory return to the register of deeds. If there be no deputy collector qualified to act, the selectmen or assessors may appoint some suitable person to serve as tax sale agent. Such appointee shall be sworn to the faithful performance of his duty which shall be to conduct the sale, receive all money due from the purchasers at the tax sale and to deliver the same to the town or city treasurer, taking his receipt therefor, and to make report of the sale to the register of deeds within 15 days thereafter. No bond shall be required of any person who may be appointed to act as tax sale agent. For the proper discharge of his duties the agent shall be entitled to the fees and charges that the collector would have received if he had conducted said sale and made report thereof to the register of deeds. If said sale is made in a municipality wherein all fees and costs accrue to the town or city, then the sum to be allowed to the tax sale agent for his services shall not be less than the per diem compensation of the tax collector, if he be paid upon a salary basis, nor less than he would have received if employed upon a commission basis. Within 24 hours after a tax sale has been made by a deputy tax collector or a tax sale agent, the selectmen or assessors shall notify the commissioner of revenue administration in writing, of the time and place of said sale, the total amount paid by the town or city and by other purchasers, if any, and the name of the person

conducting such sale. An attested copy of their notice to the commissioner of revenue administration shall be delivered by the selectmen or assessors to the deputy collector or agent making such sale. Such person shall thereupon forward said copy of notice, together with his report of the tax sale, to the register of deeds who shall cause the same to be entered as a part of the tax sale record.

§ 80:26. Right to Purchase.

Any town or county or the state may be a purchaser at any sale of lands for the payment of taxes.

§ 80:27. Report of Sale.

Each tax collector, within 30 days after the sale of any real estate for taxes, shall deliver or forward to the register of deeds for the county in which the real estate is situated a statement of the following facts relating to each parcel of real estate so sold, certified by him under oath to be true; the name of the person to whom the real estate was taxed and a description of the property as it appeared in the tax list committed to him; the total amount for which the sale was made, including taxes, interest, fees and costs incident to advertising, posting, selling and making reports thereof to the register of deeds; the day and place of the sale and the name of the purchaser of each parcel sold and whether the sale was made of the whole, or a part, or an undivided interest in each separate tract or parcel of real estate, all of which shall be recorded and indexed by the register of deeds in a book or books to be kept for that purpose as provided in RSA 80:36.

§ 80:28. Notice by Purchaser to Mortgagee.

The purchaser of any real estate sold by a collector of taxes, within 45 days from the date of such sale, shall notify all persons holding mortgages upon such property as recorded in the office of the register of deeds. In the event that a person holds a mortgage on more than one piece of property, a listing of the property may be forwarded by the purchaser. Whenever a town becomes such a purchaser and the selectmen thereof determine that one or more outstanding mortgages exist, they may direct the collector of taxes to give such notice to any mortgagee, and the collector shall thereupon be entitled to receive the same fees as provided in RSA 80:37 for notifying any mortgagee of a payment after sale. Such notice shall give the date of the tax sale, the name of the delinquent taxpayer, the total amount for which said real estate was sold and the amount of costs for notifying mortgagees. As provided in RSA 80:37, the tax collector shall send a similar notice to any mortgagee within 30 days of the time of payment of any subsequent tax thereon by the purchaser. Any tax sale of such encumbered real estate shall be void as against any mortgagee and no tax collector's deed based on said sale shall be valid unless the mortgagees shall have been notified in the manner provided in RSA 80:29, but the tax and any subsequent tax payments made upon the property shall be collectible and payment may be enforced by suit under the provisions of RSA 80:50.

§ 80:29. How Given.

The notice shall be in writing, and a copy shall be given to each mortgagee in hand, or left at his usual place of abode, or sent by registered mail to his last known post-office address.

§ 80:30. Fees for Notice.

The purchaser at a tax sale shall recover, upon redemption, for each notice or each name on a listing sent or given to a mortgagee, $5, together with expenses for sending the notice by registered mail, or mileage each way at $.25 per mile for travel to serve the notice.

§ 80:31. Real Estate Subject to Liens for Old Age Assistance.

No tax sale of real estate upon which there is a lien for aid to permanently and totally disabled or for old age assistance recorded in the registry of deeds shall be valid as against the state of New Hampshire unless the purchaser at the tax sale shall notify in writing the commissioner of health and human services, within 45 days from the date of such sale. Such notice shall contain the date of the tax sale, the name of the delinquent taxpayer, the total amount for which the real estate was sold and amount of costs for notifying the commissioner of health and human services. Such costs shall be the same as for notifying mortgagees.

§ 80:32. Redemption.

Any person with a legal interest in land so sold may redeem the same by paying or tendering to the collector, or in his or her absence, at his or her usual place of abode, at any time before a deed thereof is given by the collector, the amount for which the land was sold, with interest at 14 percent per annum upon the whole amount for which the land was sold from the time of sale to the time of payment in full, except that in the case of partial payments in redemption made under RSA 80:33-a, the interest shall be computed on the unpaid balance, together with redemption costs and costs for notifying the mortgagees, if any. In case the tax collector who sold the property in question shall have died, become incapacitated, been removed from office or removed from the town or city or shall have been discharged from his or her bond by the selectmen or assessors, then the person with the legal interest in redeeming the property may tender

such sums to the tax collector then in office of said city or town. Upon advice from the selectmen or assessors that the amount tendered is the correct amount due, the tax collector shall accept said amount for the redemption of the property.

§ 80:33. Notice of.

When the tax and charges shall be paid on property advertised to be sold and said payment is made before the sale, and when a payment in redemption shall be made after such sale, the tax collector shall within 30 days after such payment or redemption notify the register of deeds of the act, giving the name of the person so paying or redeeming, the date when such payment or redemption was made, the date of the advertisement or tax sale to which the same shall apply and a brief description of the real estate advertised or sold, together with the name of the person or persons against whom the tax was levied.

§ 80:33-a. Partial Payments in Redemption.

Any person with a legal interest in real estate so sold may make partial payments in redemption in sums of $5 or multiples thereof to the collector of taxes who shall receive the same and give a receipt therefor. The collector shall pay over such sums to the town treasurer. If complete redemption is not made before a deed of the real estate sold is given to the purchaser, the collector of taxes shall within 10 days direct the selectmen to issue an order upon the town treasurer to refund to that person making such partial payments or his heirs or assigns the sum so paid. The selectmen shall promptly issue such orders. If the order is not issued within 30 days of the time the collector directs that the order be issued, the sum to be refunded shall draw interest at the rate of 6 percent per annum from the date the sum was directed to be paid to the date of actual payment.

§ 80:34. Receipt and Payment Over.

Upon each payment or tender, the collector shall give a receipt therefor, and shall pay over the money so paid or tendered to the purchaser upon demand.

§ 80:35. Part Owners.

Each person with a legal interest with others in any taxable real estate may pay his proportion of the tax assessed thereon, provided that his share or interest therein shall have been definitely determined and recorded in the annual inventory and in the warrant book as committed to the collector. In case of tax delinquency he may pay the taxes upon his share or interest in the property and the residue only may be sold. After the tax sale, and at any time before a deed thereto is given by the collector, he may redeem his interest in the land by paying his assessed proportion of the taxes, accrued interest and costs incident to advertisement and sale of said real estate.

§ 80:36. Record to be Kept by Register.

The register shall record all the facts reported to him under RSA 80:22, RSA 80:27 and RSA 80:33 and any other facts required to be reported by the tax collectors of his county in a book or books to be kept for that purpose. He shall keep an index thereof showing the location of the property and the names of the owners to whom taxed, the names of delinquents, the purchasers at tax sales, and of those who pay delinquent taxes or redeem from sales. The index may be the same as that for other records in his office or a separate one, as each register shall determine. All documents received by the register from the tax collector shall be returned to the tax collector within 30 days.

§ 80:37. Payment of Subsequent Tax.

For purposes of this section, "subsequent tax" shall mean any tax assessed upon the real estate subsequent to that for which it was sold by a municipality, a county or the state. The purchaser of real estate at any tax sale may pay to the collector any subsequent tax and the collector shall, within 30 days after such payment, notify the register of deeds thereof, giving the date and the amount of such payment and the name of the person so paying together with the date of the tax sale, the name of the person taxed and a description of the property sold as shown in the report of sale recorded in the registry of deeds. The collector of taxes shall receive $1 for such notice to the register of deeds of the payment of subsequent tax plus $1 to be paid to the register of deeds. The purchaser, within 30 days of payment of the subsequent tax, shall personally, or by certified mail, notify in writing any mortgagee who was notified of his purchase at the tax sale of this payment of the subsequent tax. The purchaser paying the subsequent tax shall receive the same fees prescribed for notifying the mortgagee of his or her purchase at the tax sale to be included in the costs to be paid by the person making redemption, except that when a town is a purchaser at a tax sale and the town pays a subsequent tax and the selectmen direct the collector of taxes as agent for the town to give notice of payment of a subsequent tax to any mortgagee who was notified of the purchase by the town at the tax sale, the collector shall be paid the sum of $5 for this service. Any amounts so paid on account of subsequent

taxes, together with interest thereon at the rate of 14 percent per annum from the date of payment shall, in addition to the purchase price at the time of sale with accrued interest and costs, be paid by the person making redemption.

§ 80:38. Tax Deed.

I. The collector, after 2 years from the sale, shall execute to the purchaser, his heirs or assigns, a deed of the land so sold and not redeemed. The deed shall be substantially as follows:

Know all men by these presents, That I, _____, collector of taxes for the Town of _____, in the County of _____, and State of New Hampshire, for the year 19_____ by the authority in me vested by the laws of the state, and in consideration of _____ to me paid by _____, do hereby sell and convey to him the said _____, his heirs and assigns (here describe the land sold), to have and to hold the said premises with appurtenances to him, _____, his heirs and assigns forever. And I do hereby covenant with said _____, that, in making this conveyance I have in all things complied with the law, and that I have a good right, so far as the right may depend upon the regularity of my own proceedings, to sell and convey the same in manner aforesaid. In witness whereof I have hereunto set my hand and seal the _____ day of _____, _____.

Signed, sealed and delivered in the presence of _____.

II. Notwithstanding the provisions of paragraph I, the collector shall not execute a deed of the real estate where the purchaser is a municipality which has purchased the real estate at a tax sale for the payment of taxes, and the governing body of the municipality has notified the collector that it shall not accept the deed because acceptance would subject the municipality to potential liability as an owner of property under the Comprehensive Environmental Response, Compensation and Liability Act of 1980, 42 U.S.C. section 9601 et seq., the Resource Conservation and Recovery Act, 42 U.S.C. section 6901 et seq., RSA 147-A and 147-B, and any other federal or state environmental statute which imposes strict liability on owners for environmental impairment of the real estate involved.

II-a. In addition to the circumstances described in paragraph II, the governing body of the municipality may refuse to accept a tax deed on behalf of the municipality, and shall so notify the collector, whenever in its judgment acceptance and ownership of the real estate would subject the municipality to undesirable obligations or liability risks, including obligations under real estate covenants or obligations to tenants, or for any other reason would be contrary to the public interest. Such a decision shall not be made solely for the private benefit of a taxpayer.

III. When a governing body has, under paragraph II or II-a, served notice upon the collector it shall not accept the deed, the tax lien shall remain in effect indefinitely, retaining its priority over other liens. The taxpayer's right of redemption as provided by RSA 80:32 shall likewise be extended indefinitely, with interest continuing to accrue as provided in that section. The tax obligation may be enforced by the municipality by suit as provided under RSA 80:50, and through any remedy provided by law for the enforcement of other types of liens and attachments. If at any time, in the judgment of the municipal governing body, the reasons for refusing the tax deed no longer apply, and the tax lien has not been satisfied, the governing body may instruct the collector to issue the tax deed, and the collector shall do so after giving the notices required by RSA 80:38-a and 80:38-b.

§ 80:38-a. Notice to Current Owner.

At least 30 days prior to executing the deed under RSA 80:38, the tax collector shall notify the current owner of the property or his representative or executor, by certified mail, return receipt requested, of the impending deeding. The cost of this notice shall be added to the existing tax lien.

§ 80:38-b. Notice to Mortgagees.

At least 30 days prior to executing the deed under RSA 80:38, the tax collector shall notify each person holding a mortgage upon such property, by certified mail, return receipt requested, of the impending deeding. For purposes of this section, any mortgagee entitled to notice under RSA 80:28 and any mortgagee whose mortgage was recorded in the office of the register of deeds at least 30 days prior to the mailing of the notice shall be entitled to notice. The notice required by this section shall, at a minimum, contain the name of the delinquent taxpayer, a description of the property subject to the tax sale, the total amount for which the real estate was sold and the amount of costs for notifying mortgagees, the issue date of the tax lien deed, the expiration date of the right of redemption, and a warning that the legal interest of the taxpayer

and each mortgagee will be extinguished by the tax lien deed if the legal interest in property is not redeemed. The municipality shall receive the reasonable costs of searching the title for recorded mortgages, and the tax collector shall receive $10 for services plus mailing and reasonable expenses of providing the printed notice required in this section. All costs shall be paid at the time of redemption.

§ 80:39. Incontestability.

No action, suit or other proceeding shall be brought to contest the validity of a tax sale or any collector's deed based thereon after 10 years from the date of record of the collector's deed. This section shall apply to all collectors' deeds of record as of July 1, 1956, and to those recorded thereafter.

§ 80:40. Return of Reports.

Whenever a tax collector, under the provisions of RSA 80:22, 23, 27, 33 and 37, shall make a return or a report to the register of deeds of advertisement or consummation of a tax sale, or of a payment before sale or redemption therefrom, or discharge of a tax lien for any reason, the register of deeds shall cause the time of his receipt thereof to be stamped or written upon the back of said report or certificate and shall, after entering the same in the registry records, return it to the tax collector within a reasonable time.

§ 80:41. Penalty for Excessive Fees.

If any collector shall demand or take any other or greater fees than are by law allowed for any of the services by him rendered he shall forfeit $5.

§ 80:42. Transfer of Tax Lien; Sale of Property Taken in Default of Redemption.

I. No transfer of any tax lien upon real estate acquired by a town or city at a tax collector's sale for nonpayment of taxes thereon shall be made to any person by the municipality during the 2-year period allowed for redemption, nor shall title to any real estate taken by a town or city in default of redemption from a tax sale be conveyed to any person unless the town, by majority vote at the annual meeting, or city council by vote, shall authorize the selectmen or the mayor to transfer such lien or to convey such property by deed.

II. If the selectmen or mayor are so authorized to convey such property by deed, either a public auction shall be held, or the property may be sold by advertised sealed bids. The selectmen or mayor shall have the power to establish a minimum amount for which the property is to be sold and the terms and conditions of the sale.

III. The selectmen may, by a specific article in the town warrant, or the mayor, by ordinance, may be authorized to dispose of a lien or tax deeded property in a manner than otherwise provided in this section, as justice may require.

IV. Such authority to transfer or to sell shall continue in effect for one year from the date of the town meeting or action by the city council provided, however, that the authority to transfer tax liens, or to sell real estate acquired in default of redemption, or to vary the manner of such sale or transfer as justice may require, may be granted for an indefinite period, in which case the warrant article or vote granting such authority shall use the words "indefinitely, until rescinded" or similar language.

V. For purposes of this section, the authority to dispose of the property "as justice may require" shall include the power of the selectmen or mayor to convey the property to a former owner, or to a third party for benefit of a former owner, upon such reasonable terms as may be agreed to in writing, including the authority of the municipality to retain a mortgage interest in the property, or to re-impose its tax lien, contingent upon an agreed payment schedule, which need not necessarily reflect any prior redemption amount. Any such agreement shall be recorded in the registry of deeds. This paragraph shall not be construed to obligate any municipality to make any such conveyance or agreement.

§ 80:42-a. Retention for Public Use.

Towns and cities may retain and hold for public uses real property the title to which has been acquired by them by tax collector's deed under the provisions of RSA 80:42, upon vote of the town meeting or city council approving the same.

FEES RELATIVE TO COLLECTION OF TAXES

§ 80:43. Sale of Real Estate.

Each tax collector shall receive the following fees in connection with the sale of real estate to be charged as costs for the services listed below except as otherwise noted:

I. Notice to delinquent taxpayer covering all unpaid taxes listed under his name, $5.

I-a. For each parcel advertised for sale, $1.

II. For conducting sale for each taxpayer on list, $5.

II-a. For each parcel sold, $1.
III. For notice of payment to the register of deeds after advertising and before sale, or notice of redemption or discharge of lien after sale, $1 plus the fees advanced and paid to the register of deeds.
IV. For each notice to the register of deeds of payment of tax subsequent to a tax sale, $1 plus the fees advanced and paid to the register of deeds.
V. For each deed made and delivered to the purchaser at a tax sale, $5, to be paid by the purchaser.
VI. Collectors shall also be allowed to charge for postage, fees of notaries or justices of the peace incident to making returns to the registry of deeds, and for the cost of printed forms and stationery and for other necessary and actual expenses incurred; said expenses to be totaled and divided pro rata among the delinquent taxpayers when real estate is advertised and sold.

§ 80:44. Sale of Personal Property.

Each tax collector shall receive the following fees to be charged as costs for the services listed below:
I. For each distraint and notice of sale, $5.
II. For conducting sale of distrained property, $5.
III. For travel from collector's home or office to place of distraint and return, $.25 per mile.
IV. For travel from collector's home or office to place of sale and return, $.25 per mile.
V. For the account of property distrained to be delivered to the owner, $5.
VI. Commission on value of property sold, 5 percent.
VII. The collector shall be allowed his actual and necessary expenses in connection with the keeping, storage and care of the property distrained.

§ 80:46. Register of Deeds.

The register of deeds shall be paid by the collector of taxes the following fees: For recording and indexing each parcel advertised to be sold, $1; for recording and indexing a report of payment before sale or redemption after sale or discharge of lien, $1; for recording and indexing a report of tax sale, each parcel sold, $1. The collector of taxes shall be reimbursed for the fees advanced to the register by the person paying the tax before sale, or redeeming the real estate after the real estate has been sold, or requesting the discharge of the tax lien. The register of deeds may make such charge as he deems reasonable and proper for searching the records and reporting mortgage encumbrances at the request of a purchaser at a tax sale; however, this shall not be considered a mandatory duty of the register of deeds.

MISCELLANEOUS PROVISIONS

§ 80:48. Saving Clause.

This chapter shall not be taken to repeal or amend any act granting to a single municipality special powers relative to the handling of redemptions.

§ 80:49. Liability of Collector.

No person to whom any list of taxes shall be committed for collection shall be liable to any suit by reason of any irregularity or illegality of the proceedings of the town or of the selectmen, nor for any cause whatever except his own official misconduct.

§ 80:50. Collection by Suit.

The selectmen of any town, or the tax collector, by action brought in the name of the collector, may cause any tax to be collected by suit at law or bill in equity, and may trustee wages or other moneys for any tax, and in such action there shall be no exemption from attachment of wages in any amount.

§ 80:51. Actions Against Nonresidents.

America, or any political subdivision thereof, shall have the right to bring an action or suit in the courts of this state to recover any unpaid tax against a person within this jurisdiction, when the same or a similar right is accorded to the proper officer of this state or any of its political subdivisions by such state or commonwealth either by law or comity.

§ 80:52. Discount.

Any town may, by vote at the annual meeting, direct a discount to be made to those persons who shall pay their taxes within such periods as the town may limit; and every person so paying shall be entitled to such discount; provided, that no discount shall be granted on resident taxes.

§ 80:52-a. Prepayment.

Any town by vote at a town meeting under a proper article in the warrant or by vote of the board of selectmen or the town council and any city by vote of its governing board may authorize the prepayment of taxes and authorize the collector of taxes to accept payments in prepayment of taxes. If a town or city so

votes, any person, firm or corporation owning taxable property may, at any time before notice of the amount of taxes assessed against said property has been received, make payments on account of such taxes as will be due and the collector shall receive such payments and give a receipt therefor and credit the amounts paid toward the amount of the taxes eventually assessed against said property. In any town or city which shall vote to authorize the prepayment of taxes the collector of taxes shall give such bond in the form and amount which the commissioner of revenue administration shall require, and the collector shall pay over all sums so received to the town treasurer under the provisions of RSA 41:35. No taxpayer shall be allowed to prepay taxes more than 2 years in advance of the due date of the taxes. No interest shall accrue to the taxpayer on any prepayment, nor shall any interest be paid to the taxpayer on any prepayment which is later subject to rebate or refund.

§ 80:52-b. Checks Tendered in Payment of Taxes.

If any person tenders a check for the payment of any taxes levied by the tax collector and the check is returned to the tax collector as uncollectible for any reason, such taxes shall be deemed not paid and the person tendering such check shall be subject to applicable tax delinquency penalties, protest and collection charges.

§ 80:52-c. Electronic Payment.

The governing body, may authorize the municipality's treasurer or other appropriate municipal official to accept payment of local taxes, charges generated by the sale of utility services, or other fees or charges by use of a credit card, debit card, or such other means of electronic transaction as approved by the governing body. Any municipality may add to the amount due, in addition to any penalties and interest payable, a service charge for the acceptance of the credit card, debit card, or such other means of electronic transaction as approved by the governing body. The municipality, at the time of billing, shall disclose the amount of the service charge.

§ 80:54. Calendar Days.

Whenever the word "day" or "days" is used in this or any other chapter of the Revised Statutes Annotated relating or appertaining to the collection of taxes, giving of notices, holding of distrained property or in making reports to a register of deeds, it shall be construed to mean calendar days and Sundays and holidays shall be included.

§ 80:55. Timely Mailing.

I. General Rule. Any report, claim, tax return, statement and other document, relative to tax matters, required or authorized to be filed with or any payment made to the state or to any political subdivision thereof which is:

(a) Transmitted through the United States mail, shall be deemed filed and received by the state or political subdivision on the date shown by the post office cancellation mark stamped upon the envelope or other appropriate wrapper containing it;

(b) Mailed but not received by the state or political subdivision or where received and the cancellation mark is illegible, erroneous, or omitted, shall be deemed filed and received on the date it was mailed if the sender establishes by competent evidence that the report, claim, tax return, statement, remittance, or other document was deposited in the United States mail on or before the date due for filing; and in cases of such non-receipt of a report, tax return, statement, remittance, or other document required by law to be filed, the sender files with the state or political subdivision a duplicate within 30 days after written notification is given to the sender by the state or political subdivision of its non-receipt of such report, tax return, statement, remittance, or other document.

II. Registered Mail, Certified Mail, Certificate of Mailing. If any report, claim, tax return, statement, remittance, or other document is sent by United States registered mail, certified mail or certificate of mailing, a record authenticated by the United States post office of such registration, certification or certificate shall be considered competent evidence that the report, claim, tax return, statement, remittance or other document was mailed, and the date of registration, certification or certificate shall be deemed the postmarked date.

III. Saturdays, Sundays, and Legal Holidays. If the date for filing any report, claim, tax return, statement, remittance, or other document falls upon a Saturday, Sunday or legal holiday, the filing shall be considered timely if performed on the next business day.

IV. Exception. The provisions of this section shall not apply to payment or remittance for tax sales, the advertisement of tax sales, tax sale redemptions or payment of subsequent taxes thereon.

****** SB87 eff. 8/30/21 § 80:56. Uncollectible Remittances.**

Whenever any remittance, whether by check or electronic means, issued to a city or town for the payment of taxes, permit fees, licenses, special assessments, water or sewer bills, for any combination of these or for any other municipal services is returned to the city or town official as un collectible, the city or town shall charge a fee of $25 plus all protest, bank, and legal fees in addition to the amount of said remittance to the person who made such remittance to cover the cost of collecting the debt that the remittance was to pay. The $25 fee together with any protest or legal fees collected shall be for the use of the city or town.

§ 80:57. Refund of Overpayments.

If any person tenders a payment for any taxes and/or interest, in excess of the taxes levied and interest incident thereto, the collector of taxes shall direct the selectmen to issue an order upon the town treasurer to refund to the person making such payment or his heirs or assigns the excess sum so paid; provided, however, that if the sum overpaid is $5 or less, no refund shall be required unless the taxpayer in such case shall apply in writing to the tax collector for said refund within 60 days of actual payment.

REAL ESTATE TAX LIENS

§ 80:58. Corporations.

The real and personal property of corporations shall be liable for the tax lien process in the same manner as the property of individuals.

§ 80:59. Real Estate Tax Lien; Optional Procedure.

The real estate of every person or corporation may be subject to the tax lien procedure by the collector, in case all taxes against the owner shall not be paid in full on or before December 1 next after its assessment, provided that the municipality has adopted the provisions of RSA 80:58-86 in accordance with RSA 80:87. A real estate tax lien imposed in accordance with the provisions of RSA 80:58-86 shall have priority over all other liens.

§ 80:60. Notice of Lien.

The collector shall give notice of the impending lien at least 30 days prior to the execution of said lien. Notice shall be sent by certified or registered mail return receipt requested, to the last known post office address of the current owner, if known, or of the person against whom the tax was assessed. The notice shall state the name of the current owner, if known, or the person against whom the tax was assessed, the description of the property as committed to the tax collector, the date and time on which the last payment shall be accepted, and the amount of the tax, interest, and costs to the date of executing the tax lien. The returned receipt or the returned unclaimed notice shall be prima facie evidence that the collector has complied with the notice requirements of this section.

§ 80:61. Affidavit of Execution of Real Estate Tax Lien.

An affidavit of the execution of the tax lien to the municipality, county or state shall be delivered to the municipality by the tax collector on the day following the last date for payment of taxes as stated in the notice given in RSA 80:60. The collector shall execute to the municipality, county or state only a 100 percent common and undivided interest in the property and no portion thereof shall be executed in severalty by metes and bounds; provided, however, that where distinct interests in the property have been separately assessed pursuant to RSA 75:2, the tax lien executed to the municipality, county, or state shall be for 100 percent of the separate distinct interest upon which the taxes have not been fully paid.

§ 80:62. Postponement of Execution; Execution of Tax Lien by Agent.

I. Whenever it shall appear to the selectmen or assessors that the collector of taxes or deputy collector of taxes will be unable to execute the tax lien to the municipality as specified in the notice of lien, they shall have the power to delay the execution of the tax lien for a period not exceeding 3 days. If at the end of the postponed period, the tax collector or deputy collector of taxes is unable to execute the lien by reason of illness or other unavoidable cause, the selectmen or assessors may appoint in writing any duly qualified person to execute the tax lien and make the statutory return to the register of deeds.

II. Such appointee shall be sworn to the faithful performance of his duties which shall be to execute the tax lien to the municipality and to deliver the same to the town or city treasurer, taking his receipt thereof, and to make a report of the execution of the tax lien to the register of deeds within 30 days thereafter. No bond shall be required of any person appointed to execute the tax lien.

III. For the proper discharge of his duties the person appointed to execute the tax lien to the municipality shall be entitled to the same fees and charges that the collector would have received if he had executed the

tax lien and made report thereof to the register of deeds. If said tax lien execution is made in a municipality in which all fees and costs accrue to the town or city, then the sum to be allowed to the person duly qualified for his services shall not be less than the per diem compensation of the tax collector if he is paid upon a salary basis, nor less than he would have received if employed on a commission basis.

IV. Within 24 hours after the execution of the tax lien by the person duly qualified and appointed, the selectmen or assessors shall notify the commissioner of revenue administration, in writing, of the time and place of the tax lien execution and the name of the person conducting said execution. An attested copy of their notice to the commissioner of revenue administration shall be delivered by the selectmen or assessors to the person that performed the execution of the tax lien. Such person shall thereupon forward the copy of the notice, together with his report of the execution of the tax lien, to the register of deeds who shall cause the same to be entered as a part of the tax lien record.

§ 80:63. Right to Tax Lien.

Except under the provisions of RSA 80:80, II-a, only a municipality or county where the property is located or the state may acquire a tax lien against land and buildings for unpaid taxes.

§ 80:64. Report of Tax Lien.

Each tax collector, within 30 days after executing the tax lien to the municipality, county, or state, shall deliver or forward to the register of deeds for the county in which the real estate is situated a statement of the following facts relating to each parcel of real estate subject to lien, certified by the tax collector under oath to be true; the name of the current owner, if known, or the person against whom the tax was assessed and a description of the property as it appeared on the tax list committed to the tax collector; the total amount of each tax lien, including taxes, interest, fees and costs incident to the tax lien process and making reports thereof to the register of deeds; the date and place of the execution of the tax lien, all of which shall be recorded and indexed by the register of deeds in a book or books to be kept for that purpose as provided in RSA 80:74.

****** HB126 eff. 7/16/21 § 80:65. Notice by Lienholder to Mortgagee.**

The municipality, county or state as lienholder, within 60 days from the date of execution of the lien, shall identify and notify all persons holding mortgages upon such property as recorded in the office of the register of deeds. In the event that a person holds a mortgage on more than one piece of property, a listing of the property may be forwarded by the lienholder. If the selectmen determine that one or more outstanding mortgages exist, they may direct the collector of taxes to identify and to give such notice to any mortgagee, and the collector shall thereupon be entitled to receive the same fees as provided in RSA 80:67 for notifying any mortgagee of a payment after the execution of the tax lien. Such notice shall give the date of the execution of the lien, the name of the delinquent taxpayer, the total amount of the lien and the amount of costs for identifying and notifying mortgagees. As provided in RSA 80:75, the tax collector shall send a similar notice to any mortgagee within 30 days of the time of payment of any subsequent tax thereon by the purchaser. Any tax lien process of such encumbered real estate shall be void as against any mortgagee, and no tax collector's deed based on said lien shall be valid unless the mortgagees shall have been notified in the manner provided in RSA 80:66, but the tax and any subsequent tax payments made upon the property shall be collectible and payment may be enforced by suit under the provisions of RSA 80:50.

§ 80:66. How Notice Shall be Given.

The notice shall be in writing, and a copy shall be given to each mortgagee as recorded at the registry of deeds in hand, or left at his usual place of abode, or sent by certified mail, return receipt requested, or registered mail to his last known post-office address.

§ 80:67. Fees for Notice.

The municipality, county or state which has acquired the lien as executed by the collector of taxes shall recover upon redemption, for each notice or each name on a listing sent or given to a mortgagee, $10, together with expenses for searching the registry of deeds records to determine if mortgages exist on all property listed on the execution of the tax lien document. Said expenses for the search shall be totaled and divided pro rata among the delinquent accounts. Expenses for sending the notice by certified or registered mail, return receipt requested, or mileage each way at $.25 per mile to serve the notice, shall also be included.

§ 80:68. Real Estate Subject to Liens for Old Age Assistance.
No tax lien on real estate upon which there is a lien for aid to permanently and totally disabled or for old age assistance recorded in the registry of deeds shall be valid as against the state of New Hampshire unless the real estate lienholder shall notify in writing the commissioner of health and human services, within 45 days from the date of acquiring the lien. Such notice shall contain the date of the execution of the real estate lien, the name of the delinquent taxpayer, the total amount of the real estate lien and amount of costs for notifying the commissioner of health and human services. Such costs shall be the same as for notifying mortgagees.

§ 80:69. Redemption.
Any person with a legal interest in land subject to a real estate tax lien may redeem the same by paying or tendering to the collector, at any time before a deed thereof is given by the collector, the amount of the real estate lien, with interest at 14 percent per annum upon the whole amount of the recorded lien from the date of execution to the time of payment in full, except that in the case of partial payments in redemption made under RSA 80:71, the interest shall be computed on the unpaid balance, together with redemption costs and costs for identifying and notifying the mortgagees, if any. In case the tax collector who executed the tax lien against the property in question shall have died, become incapacitated, been removed from office or removed from the town or city or shall have been discharged from his or her bond by the selectmen or assessors, then the person with the legal interest in redeeming the property may tender such sums to the tax collector then in office of said city or town. Upon advice from the selectmen or assessors that the amount tendered is the correct amount due, the tax collector shall accept said amount for the redemption of the property.

§ 80:70. Notice of Redemption.
When full redemption is made, the tax collector shall within 30 days after redemption notify the register of deeds of the act, giving the name of the person redeeming, the date when redemption was made, the date of the execution of the tax lien and a brief description of the real estate in question, together with the name of the person or persons against whom the tax was levied.

§ 80:71. Partial Payments in Redemption.
Any person with a legal interest in real estate upon which a real estate tax lien has been executed may make partial payments in redemption to the collector of taxes who shall receive the same and give a receipt therefor. The collector shall pay over such sums to the town treasurer. If complete redemption is not made before a deed of the real estate is given to the lienholder, the collector of taxes shall within 10 days direct the selectmen to issue an order upon the town treasurer to refund to the person making such partial payments or his heirs or assigns the sum so paid. The selectmen shall promptly issue such order. If the order is not issued within 30 days of the time the collector directs that the order be issued, the sum to be refunded shall draw interest at the rate of 6 percent per annum from the date the sum was directed to be paid to the date of actual payment.

§ 80:72. Receipt for Redemption and Payment to Lienholder.
Upon complete redemption, the collector shall give a receipt therefor, and shall pay over the money so paid to the real estate tax lienholder upon demand.

§ 80:73. Part Owners.
Each person having a legal interest with others in any taxable real estate may pay his proportion of the tax assessed thereon, provided that his share or interest therein shall have been definitely determined and recorded in the annual invoice and in the warrant book as committed to the collector. In case of tax delinquency he may pay the taxes upon his share or interest in the property and the residue only may be subject to the real estate tax lien. After the real estate tax lien has been executed by the tax collector, and at any time before a deed thereto is given by the collector, he may redeem his interest in the property by paying his assessed proportion of the taxes, accrued interest and costs incident to the real estate tax lien process.

§ 80:74. Record to be Kept by Register of Deeds.
The register of deeds shall record all the facts reported to him under RSA 80:64, 70, 75 and 76, and any other facts required to be reported by the tax collectors of his county in a book or books to be kept for that purpose. He shall keep an index thereof showing the location of the property and the names of the owners to whom taxed, the names of delinquents, the holder of the real estate tax lien, and the names of those who pay delinquent taxes or redeem from the real estate tax lien. The index may be the same as that for other records

in his office or a separate one, as each register shall determine. All documents received by the register from the tax collector shall be returned to the tax collector within 30 days.

§ 80:75. Payment of Subsequent Tax.

I. For purposes of this section, "subsequent tax" shall mean any tax assessed upon the real estate subsequent to that for which it was liened by a municipality, a county or the state. The municipality, county, or state as holder of the tax lien may pay to the collector any subsequent tax after the final installment of said tax for that year is delinquent, and the collector shall, within 30 days after such payment of subsequent tax, notify the register of deeds of the payment, giving the date and the amount of such payment and the name of the municipality, county, or state so paying, together with the date of the tax lien, the name of the person taxed, and a description of the property subject to tax lien as shown in the report recorded in the registry of deeds. The collector of taxes shall receive $2 for such notice to the register of deeds of the subsequent payment plus $2 to be paid to the register of deeds.

II. The municipality, county or state as holder of the tax lien, within 30 days of payment of the subsequent tax, shall notify the current owner, if known, or the person as shown in the report of tax lien by certified mail. At the same time, the holder of the tax lien shall personally, or by certified mail, notify any mortgagee who was previously notified relative to the execution of the tax lien of his payment of the subsequent tax. The lienholder paying the subsequent tax shall receive $10 for each notice to the current owner, if known, or the person as shown in the report of tax lien, together with expenses for sending the notice by certified mail, and a $10 fee for each notice sent or given to a mortgagee, together with expenses for sending the notice by certified mail.

III. When a municipality is the lienholder and the municipality pays a subsequent tax and the selectmen direct the collector of taxes, as agent of the municipality, to give such notice of said payment to any owner and to any mortgagee as provided above, the collector of taxes shall receive the same fees provided for the lienholder for his service. The amount of subsequent taxes paid, together with interest on such taxes at the rate of 14 percent per annum from the date of payment shall, in addition to the tax lien amount at the time of execution with interest and costs, be paid by the person making redemption.

§ 80:76. Tax Deed.

I. The collector, after 2 years from the execution of the real estate tax lien, shall execute to the lienholder a deed of the land subject to the real estate tax lien and not redeemed. The deed shall be substantially as follows:

Know all men by these presents, That I, _____, collector of taxes for the Town of _____, in the County of _____ and State of New Hampshire, for the year 19 _____, by the authority in me vested by the laws of the state, and in consideration of _____ to me paid by _____, do hereby sell and convey to _____, the said _____, (here describe the land sold), to have and to hold the said premises with the appurtenances to _____, forever. And I do hereby covenant with said _____, that in making this conveyance I have in all things complied with the law, and that I have a good right, so far as the right may depend upon the regularity of my own proceedings, to sell and convey the same in manner aforesaid. In witness whereof I have hereunto set my hand and seal the _____ day of _____, _____.

Signed, sealed and delivered in the presence of _____.

II. Notwithstanding the provisions of paragraph I, the collector shall not execute a deed of the real estate to a municipality when the governing body of the municipality has notified the collector that it shall not accept the deed because acceptance would subject the municipality to potential liability as an owner of property under the Comprehensive Environmental Response, Compensation and Liability Act of 1980, 42 U.S.C. section 9601 et seq., the Resource Conservation and Recovery Act, 42 U.S.C. section 6901 et seq., RSA 147-A and 147-B, and any other federal or state environmental statute which imposes strict liability on owners for environmental impairment of the real estate involved.

II-a. In addition to the circumstances described in paragraph II, the governing body of the municipality may refuse to accept a tax deed on behalf of the municipality, and may so notify the collector, whenever in its judgment acceptance and ownership of the real estate would subject the municipality to undesirable obligations or liability risks, including obligations under real estate covenants or obligations to tenants, or for any other reason would be contrary to the public interest. Such a decision shall not be made solely for the private benefit of a taxpayer.

III. When a governing body has, under paragraph II or II-a, served notice upon the collector it shall not accept the deed, the tax lien shall remain in effect indefinitely, retaining its priority over other liens. The taxpayer's right of redemption as provided by RSA 80:69 shall likewise be extended indefinitely, with interest continuing to accrue as provided in that section. The tax lien may be enforced by the municipality by suit as provided under RSA 80:50, and through any remedy provided by law for the enforcement of other types of liens and attachments. If at any time, in the judgment of the municipal governing body, the reasons for refusing the tax deed no longer apply, and the tax lien has not been satisfied, the governing body may instruct the collector to issue the tax deed, and the collector shall do so after giving the notices required by RSA 80:77 and 80:77-a.

§ 80:77. Notice to Current Owner.

At least 30 days prior to executing the deed under RSA 80:76, the tax collector shall notify the current owner of the property or his representative or executor, by certified mail, return receipt requested, of the pending deeding. The tax collector shall receive $10 for his services plus incidental expenses of printed notice. All of the said costs shall be paid at the time of redemption.

§ 80:77-a. Notice to Mortgagees.

At least 30 days prior to executing the deed under RSA 80:76, the tax collector shall notify each person holding a mortgage upon such property, by certified mail, return receipt requested, of the impending deeding. For purposes of this section, any mortgagee entitled to notice under RSA 80:65 and any mortgagee whose mortgage was recorded in the office of the register of deeds at least 30 days prior to the mailing of the notice shall be entitled to notice. The notice required by this section shall, at a minimum, contain the name of the delinquent taxpayer, a description of the property subject to the tax lien, the amount of the tax lien and the amount of tax collector's fee and expenses necessary for redemption, the issue date of the tax lien deed, the expiration date of the right of redemption, and a warning that the legal interest of the taxpayer and each mortgagee will be extinguished by the tax lien deed if the legal interest in property is not redeemed. The municipality shall receive the reasonable costs of searching the title for recorded mortgages, and the tax collector shall receive $10 for services plus mailing and reasonable expenses of providing the printed notice required in this section. All costs shall be paid at the time of redemption.

§ 80:78. Incontestability.

No action, suit or other proceeding shall be brought to contest the validity of an execution of the real estate tax lien or any collector's deed based thereon after 10 years from the date of record of the collector's deed.

§ 80:79. Return of Reports.

Whenever a tax collector, under the provisions of RSA 80:62, 64, 70, 74, 75, or 76 shall make a return or a report to the register of deeds of an execution of the real estate tax lien, subsequent tax payment, redemption payment, collector's deed, or discharge of a tax lien for any reason, the register of deeds shall cause the time of his receipt thereof to be stamped or written upon the back of said report or certificate and shall, after entering the same in the registry records, return it to the tax collector as provided in RSA 80:74.

§ 80:80. Transfer of Tax Lien.

I. No transfer of any tax lien upon real estate acquired by a town or city as a result of the execution of the real estate tax lien by the tax collector for nonpayment of taxes thereon shall be made to any person by the municipality during the 2-year period allowed for redemption, nor shall title to any real estate taken by a town or city in default of redemption be conveyed to any person, unless the town, by majority vote at the annual meeting, or city council by vote, shall authorize the governing body to transfer such lien or to convey such property by deed.

II. If the governing body is so authorized to convey such property by deed, either a public auction shall be held, or the property may be sold by advertised sealed bids. The governing body shall have the power to establish a minimum amount for which the property is to be sold and the terms and conditions of the sale.

II-a. If the governing body is authorized to transfer such liens during the 2-year redemption period, either a public auction shall be held, or the liens may be sold by advertised sealed bids. The governing body may establish minimum bids, and may set the terms and conditions of the sale. Such liens may be sold singly or in combination, but no fractional interest in any lien shall be sold. Such transfer shall not affect the right of the owner or others with a legal interest in the land to redeem the tax lien pursuant to RSA 80:69, or make partial payments in redemption pursuant to RSA 80:71, but the transferee shall become the lienholder for purposes of RSA 80:72 and 80:76.

III. The governing body may, by a specific article in the town warrant, or by ordinance, be authorized to dispose of liens or tax deeded properties in a manner other than as provided in this section, as justice may

require. Before proceeding under this provision, the governing body shall make an affirmative finding that disposal by a method other than sealed bid or public auction is in the public interest.
IV. Such authority to transfer or to sell shall continue in effect for one year from the date of the town meeting or action by the city or town council provided, however, that the authority to transfer tax liens, or to sell real estate acquired in default of redemption, or to vary the manner of such sale or transfer as justice may require, may be granted for an indefinite period, in which case the warrant article or vote granting such authority shall use the words "indefinitely, until rescinded" or similar language.
V. Towns and cities may retain and hold for public uses real property the title to which has been acquired by them by tax collector's deed, upon vote of the town meeting or city council approving the same.
VI. For purposes of this section, the authority to dispose of the property "as justice may require" shall include the power of the governing body to:
(a) Engage a real estate agent or broker to list and sell the property, including a sale conditional on the buyer's obtaining development approvals;
(b) Sell undeveloped parcels to abutters for consolidation into adjoining lots for the purpose of affordable housing development, preserving open space, or reducing development density; or
(c) Convey the property to a former owner, or to a third party for benefit of a former owner, upon such reasonable terms as may be agreed to in writing, including the authority of the municipality to retain a mortgage interest in the property, or to reimpose its tax lien, contingent upon an agreed payment schedule, which need not necessarily reflect any prior redemption amount. Any such agreement shall be recorded in the registry of deeds. This paragraph shall not be construed to obligate any municipality to make any such conveyance or agreement.

§ 80:81. Executing Real Estate Tax Lien.

I. Each tax collector shall receive the following fees in connection with the execution of the real estate tax lien to be charged as costs for the services listed below, except as otherwise noted:
(a) For notice of the impending tax lien against a delinquent taxpayer covering all unpaid taxes listed under his name, $10.
(b) For each parcel listed of the impending tax lien, $2.
(c) For executing the real estate tax lien against each delinquent taxpayer, $10.
(d) For executing the real estate tax lien against each parcel, $2.
(e) For notice to the register of deeds of redemption or discharge of the lien after execution, $2 plus the fees advanced and paid to the register of deeds.
(f) For each deed made, recorded and delivered to the lienholder, $10 plus the recording fees, both to be paid by the lienholder.
(g) For each notice to the register of deeds of payment of tax subsequent to execution of the tax lien, $2 plus the fees advanced and paid to the register of deeds.
II. Collectors shall also be allowed to charge for postage, fees of notaries or justices of the peace incident to making returns to the registry of deeds, and for the cost of printed forms and stationery and for other necessary and actual expenses incurred. These expenses shall be totaled and divided pro rata among the delinquent taxpayers when real estate is subject to the execution of a tax lien.

§ 80:82. Register of Deeds.

I. The register of deeds shall be paid by the collector of taxes the following fees:
(a) For recording and indexing a report of execution of tax lien, each parcel, $2.
(b) For recording and indexing a report of redemption or discharge of lien, each parcel, $2.
(c) For recording and indexing a report of subsequent tax payment, each parcel, $2.
II. The collector of taxes shall be reimbursed for the fees advanced to the register by the person redeeming the real estate after the real estate was made subject to the execution of the real estate tax lien process, or requesting the discharge of the tax lien.
III. The register of deeds may make such charge as he deems reasonable and proper for searching the records and reporting mortgage encumbrances at the request of the real estate lienholder; however, this shall not be considered a mandatory duty of the register of deeds.

§ 80:83. Exception.

The provisions of RSA 80:55, relative to timely mailing, shall not apply to payment or remittance as a result of execution of tax liens or tax lien redemptions or payment of subsequent taxes thereon.

§ 80:84. Amendments of Inventories and Tax Lists.
Inventories and tax lists already delivered to tax collectors shall be amended by selectmen or assessors to the extent of correcting errors or perfecting the description of certain property therein listed, upon application made to them by the tax collector prior to notice of the impending execution of the real estate tax lien in accordance with the provisions of RSA 80:60. Notice of such amendment to the inventory shall be sent by the selectmen or assessors, in writing and by registered mail, prior to the notice of the impending execution of the real estate tax lien by the tax collector but not more than 30 days prior to the notice, to the last known address of the owner or of the persons taxed.

§ 80:85. Lien Procedure; Land Use Change Tax.
All land use change tax assessments levied under RSA 79-A:7 shall, on the date of the change in use, create a lien upon the lands on account of which they are made and against the owner of record of the said land. Furthermore, such liens shall continue for a period of 24 months following the date upon which the local assessing officials receive written notice of the change in use from the landowner or his agent, or the date upon which the local assessing officials actually discover that the land use change tax is due and payable, and such assessment shall be subject to the real estate tax lien procedure by the tax collector prescribed by RSA 80:59.

§ 80:86. Tax Lien on Real Estate.
Real estate of every kind levied upon under RSA 85 shall be subject to the real estate tax lien procedure, and the owner of such real estate shall have the right to redeem the real estate.

§ 80:87. Procedure for Adoption.
I. Any town or city may adopt the provisions of RSA 80:58-86 for a real estate tax lien procedure in the following manner:
(a) In a town, the question shall be placed on the warrant of a special or annual town meeting under the procedures set out in RSA 39:3, and shall be voted on by ballot. In a city, the legislative body may consider and act upon the question in accordance with their normal procedures for passage of resolutions, ordinances and other legislation. The legislative body of a city may vote to place the question on the official ballot for any regular municipal election, or, in the alternative, shall place the question on the official ballot for any regular municipal election upon submission to the legislative body of a petition signed by 5 percent of the registered voters.
(b) The selectmen or city council shall hold a public hearing on the question at least 15 days but not more than 30 days before the question is to be voted on. Notice of the hearing shall be posted in at least 2 public places in the municipality and published in a newspaper of general circulation at least 7 days before the hearing.
(c) The wording of the question shall be: "Shall we adopt the provisions of RSA 80:58-86 for a real estate tax lien procedure? These statutes provide that tax sales to private individuals for nonpayment of property taxes on real estate are replaced with a real estate tax lien procedure under which only a municipality or county where the property is located or the state may acquire a tax lien against land and buildings for unpaid taxes."
II. If a majority of those voting on the question vote "Yes", RSA 80:58-86 shall apply within the town or city on the date set by the town selectmen or city council; provided, however, that upon adoption the provisions of RSA 80:58-86 shall in no event apply earlier than January 1, 1988, and no later than the next January 1 following approval of the question.
III. If RSA 80:58-86 are adopted by a town or city, the provisions of RSA 80 relative to tax sales shall not apply to that municipality.
IV. If the question is not approved, the provisions of RSA 80 relative to tax sales for nonpayment of property taxes shall remain in effect.
V. (a) Any town or city which has adopted RSA 80:58-86 may consider rescinding its action in the manner described in RSA 80:87, I(a) and (b). The wording of the question shall be the same as set out in RSA 80:87, I(c), except the word "adopt" shall be changed to "rescind."
(b) If a majority of those voting on the question vote "Yes", then as of the next January 1, RSA 80:58-86 shall not apply within the town or city. As of the same date, the provisions of RSA 80 relative to tax sales for nonpayment of property taxes shall apply.

§ 80:88 Distribution of Proceeds from the Sale of Tax-Deeded Property.

I. Notwithstanding any other provision of law, for any sale by a municipality of property which is acquired by tax deed on or after the effective date of this section, the municipality's recovery of proceeds from the sale shall be limited to back taxes, interest, costs and penalty, as defined in RSA 80:90.

II. If there are excess proceeds over and above the amount of municipal recovery permitted under paragraph I:

(a) Within 60 days of settlement by the purchaser or purchasers of the property sold, the municipality shall file a bill of interpleader with the superior court for the county in which the property is located, naming the former owner or owners, and all persons having a recorded interest in the property as defendants, and paying to the court all amounts over and above those entitled to be retained.

(b) The municipality shall also be entitled to retain its reasonable costs and attorneys' fees for the preparation and filing of the petition.

(c) The court shall issue such orders of notice as are necessary, and shall make such disposition of the funds it finds appropriate, based upon ownership and lienholder interests at the time of the tax deed.

(d) The municipality shall be deemed to have a continuing interest in said funds, and in default of valid claims made by other parties, such funds shall be decreed to be the property of the municipality, free and clear of any remaining liability.

(e) No bill of interpleader shall be necessary under subparagraph II(a) if, at the time of the tax deed execution, there were no record lienholders, and only on record owner or joint owners, and such former owner or owners are easily identified and located, in which case the excess proceeds shall be paid to such owner or owners.

80:89 Notice to Former Owner and Opportunity for Repurchase.

I. At least 90 days prior to the offering for sale by a municipality of property which is acquired by tax deed on or after the effective date of this section, the municipal governing body or its designee shall send notice by certified mail, address service requested, return receipt requested, to the last known post office address of the owner of the property at the time of the tax deed, if known, or to the person to whom notice of the impending tax deed was given under RSA 80:77. The notice shall set forth the terms of the offering and the right of the former owner or owners to repurchase the property, as set forth in paragraph II. Copies of any such notice shall also be sent by certified mail, return receipt requested, to any mortgagee to whom notice of the impending tax deed was sent under RSA 80:77-a. For any notice sent pursuant to this paragraph, $10 may be added to the municipality's "costs" as defined in RSA 80:90. In this section, an "offering for sale" means the authorization by the municipality's governing body to its designee to sell the property.

II. Within 30 days after the notice required by paragraph I, or if no such notice is received, at any time within 3 years after the date of recording the tax deed, any former owner of the property may give notice by certified mail, return receipt requested, of intent to repurchase the property from the municipality, and stating that such owner is ready, willing, and able to pay all back taxes, interest, costs and penalty, as defined in RSA 80:90, except that if the property is the former owner's principal residence, or was the former owner's principal residence at the time of execution of the tax deed under RSA 80:76, the additional penalty under RSA 80:90, I(f) shall not apply. If all such back taxes, interest, costs and penalty have not been actually tendered within 30 days of such notice of intent to repurchase, the municipality may proceed with its offering and dispose of the property without any interest by the former owner.

III. The deed from the municipality upon such repurchase shall convey the municipality's interest in the property, or such portion as has not been previously disposed of by the municipality, to all record former owners in the same proportional undivided interests as the former owners of record.

IV. The former owners' title upon repurchase shall be subject to any liens of record against the property as of the time of the tax deed to the municipality, and subject to any leases, easements, or other encumbrances as may have been granted or placed on the property by the municipality. In the case of multiple former owners, any owner paying more than a proportional share of the purchase price to the municipality shall have a lien against the other owners for the amount of the excess paid.

V. A notice of intent to repurchase under this section may also be filed by the holder of any recorded mortgage interest in the property which was unredeemed as of the date of the tax deed. Upon payment the property shall be deeded as provided in paragraph III, but the mortgagee shall be entitled to add the amount paid to the municipality to the amount due under the mortgage.

VI. Conveyances to a former owner under this section shall not be subject to the real estate transfer tax under RSA 78-B.
VII. The duty of the municipality to notify former owners and to distribute proceeds pursuant to RSA 80:88, and the former owners' right of repurchase under this section shall terminate 3 years after the date of recording of the deed.

§ 80:90 Definitions.

I. For purposes of RSA 80:88 and 80:89, the phrase "back taxes, interest, costs and penalty" shall include all of the following:
(a) All taxes assessed but unpaid as of the date of the tax deed, together with all taxes which would thereafter otherwise have been assessed against such property based on its valuation, but for its ownership by the municipality.
(b) All statutory interest actually accrued on all back taxes as of the date of the tax deed, together with all statutory interest which would otherwise thereafter have accrued on all taxes listed in subparagraph (a), but for the property's ownership by the municipality.
(c) All allowable statutory fees charged for notice and recording in connection with the tax collection process.
(d) All legal costs incurred by the municipality in connection with the property, including those connected with the municipality's sale or the former owner's repurchase.
(e) All incidental and consequential costs as are reasonably incurred or estimated to be incurred by the municipality in connection with its ownership and disposition of the property, including but not limited to insurance, maintenance, repairs or improvements, and marketing expenses.
(f) An additional penalty equal in amount to 10 percent of the assessed value of the property as of the date of the tax deed, adjusted by the equalization ratio for the year of the assessment.
II. For purposes of RSA 80:88 and 80:89, "former owner" shall mean any person in whom title to the property, or partial interest therein, was vested at the time of the tax deed, and shall include any heir, successor, or assign of any former owner, provided, however, that any person to whom a former owner has attempted to convey or assign any interest, lien or expectancy in the property subsequent to the date of the tax deed shall not be deemed a former owner.

§ 80:91 Liability and Obligations Limited

With respect to actions of a municipality under RSA 80:88 and RSA 80:89, if the municipality has complied with the provisions of this chapter it shall not have any liability whatsoever to any former owner or lienholder in connection with its management of the property or for the amount of consideration received upon disposition of the property. After the execution of a tax deed, the municipality may treat the property in all respects as the fee owner thereof, including leasing or encumbering all or any portion of the property, without any accountability to former owners, except that the proceeds of any sale must be accounted for as provided in RSA 80:88. Nothing in this chapter shall obligated a municipality to dispose of property acquired by tax deed, except as provided in RSA 80:89. Nothing in RSA 80:88 or 80:89 shall be construed to preclude a municipality from granting more favorable terms to a former owner pursuant to RSA 80:80,VI.

CHAPTER 81.
TAXES IN UNINCORPORATED TOWNS AND UNORGANIZED PLACES

§ 81:1. Duties of County Commissioners.
The commissioners of every county in which there is located an unincorporated town or unorganized place shall, for those unincorporated towns and unorganized places:
I. Annually as of April 1 assess the real and personal estate in each town or place to the owner or claimant thereof for all the taxes apportioned to such town or place.
II. List all property taxes by them assessed under their hands, with a warrant under their hands and seals. The list shall be directed to the tax collector appointed by the commissioners requiring him to collect such sums and at such times as may be therein prescribed. The provisions of RSA 41:6 relative to surety bonds and RSA 41:33-45 relative to collectors of taxes shall also apply to county tax collectors appointed by the commissioners for unincorporated towns and unorganized places.
III. Employ the necessary appraisal staff and indirect administrative and support personnel as they deem necessary.
§ 81:2. Apportionment, Assessment and Abatement of Taxes.
Apportionment, assessment and abatement of taxes shall be in accordance with RSA 76. Collection of taxes shall be in accordance with RSA 80.
§ 81:3. Sale of Real Estate.
Whenever real estate is sold to collect taxes as provided in RSA 80 advertisements thereof shall be posted in the nearest town in the same county in which the superior court is located and be published once a week for 2 successive weeks in a newspaper having general circulation in the county where the real estate is situated. The last publication shall be at least 7 days before the date of the said sale. The sale shall be at the office of the commissioners of the county in which the real estate is situated. The provisions of RSA 80 relative to advertising, conducting and reporting tax sales shall apply except as modified in this section.
§ 81:4. Real Estate Tax Lien; Optional Procedure.
The real estate of every person or corporation may be subject to the tax lien procedure by the treasurer, in case all taxes against the owner shall not be paid in full on or before December 1 next after its assessment, provided that the county has adopted the provisions of RSA 80:58-86 in accordance with RSA 80:87.
§ 81:5. Abatement of Taxes.
I. The commissioners of the county in which the real estate is situated, for good cause shown, may abate any tax, including prior years' taxes, assessed by them or by their predecessors, including any portion of interest accrued on such tax in the unincorporated towns or unorganized places; or
II. Any person aggrieved by the assessment of a tax, who has complied with the requirements of RSA 74, may, by March 1 following the date of notice of the tax and not afterwards, apply in writing to the commissioners in accordance with RSA 76:16, I(b). Upon receipt of an application for abatement, the commissioners shall review the application and respond in accordance with RSA 76:16, II. If the commissioners neglect or refuse to abate, any person aggrieved, having complied with the requirements of RSA 74, may, on or before September 1 after the date of notice of tax under RSA 76:1-a, and not afterwards, file an appeal with the superior court in the county where the property is located, or with the board of tax and land appeals, upon payment of a $65 filing fee. After appropriate inquiry or hearing, the board or court, as the case may be, shall make such order thereon as justice requires.

CHAPTER 85.
EXTENTS
ISSUANCE, LEVY, SALE, ETC.

§ 85:1. Who May Issue.
The state treasurer, and each county and town treasurer, may issue extents under their hands and seals respectively, in cases authorized by law, and such extents shall be deemed to be executions against the person and property.

§ 85:2. Liability of Town.
Any town which shall neglect to choose proper officers for assessing and collecting taxes shall be liable to an extent for state and county taxes; and the same may be levied upon the property of any inhabitant or owner of property therein, if no estate of such town be found whereon to levy the same.

§ 85:3. Liability of Selectmen.
Selectmen who neglect to assess any tax for which they have the warrant of the state or county treasurer at the time and in the manner legally prescribed therein, or who neglect to return to either of such treasurers or to the town treasurer the name of the collector to whom they may commit any tax assessed by them, and payable to such treasurers respectively, shall be liable to an extent.

§ 85:4. Liability of Collector.
Any collector to whom a tax is committed, who neglects to pay the same to the state, county or town treasurer, or other person to whom the same is payable, within the time limited in his warrant, which shall not be less than 3 months from the delivery of the warrant, except in cases where a shorter time is limited by law, shall be liable to an extent.

§ 85:5. Issue by Selectmen.
If any collector to whom any tax payable to the state or county treasurer is committed neglects to pay the same within the time limited in his warrant, and the selectmen of the town shall judge that there is danger that the collector will abscond or be unable to pay the same, they may issue an extent against such collector for the taxes in arrears.

§ 85:6. Effect of Issue.
No extent shall be issued by the state or county treasurer against any collector, after notice given by the selectmen that they have issued an extent against him as aforesaid; but if the tax is not paid within 3 months from the time the same became payable, an extent may be issued against such selectmen.

§ 85:7. Additional, Against Town.
When an extent is issued against any selectmen or collector by the state or county treasurer, and sufficient property of such selectmen or collector cannot be found whereon to levy the same, an extent may be issued against the town, which may be levied upon the property of any inhabitant or owner of property therein.

§ 85:8. Sale of Personal Property.
Personal property seized upon any extent shall be sold in the same manner as similar property is required to be sold on execution.

§ 85:9. Sale of Real Estate.
Real estate of every kind so levied upon shall be sold, and a deed and return thereof made, in the manner provided by law for the sale of the equity of redemption of real estate mortgaged; and the owner thereof shall have the same right to redeem the same.

§ 85:10. To Whom Directed.
Extents shall be directed to the sheriff of the county where they are to be executed, or his deputy, and shall be made returnable to the officer issuing the same, at a certain day named therein, which shall not be less than 60 days from the day thereof.

§ 85:11. Further Extents.
If any extent shall be returned unsatisfied, further or alias extents may be issued for any sum which may remain due upon such return.

§ 85:12. Fees.
Every extent may include the legal fees and charges incurred upon any former extent issued for the collection of the same tax.

REMEDIES OVER

§ 85:13. Of Individuals.

Every person upon whose property an extent against any town has been levied shall have contribution from the other inhabitants or owners of property therein for the sums so levied, and for damages, and shall recover double costs.

§ 85:14. Of Towns.

Towns shall have their remedy by action against any selectman or collector through whose default any extent may have issued for all sums levied thereon, and for damages and double costs.

§ 85:15. Of Selectmen.

Selectmen shall have their remedy by action against any collector through whose default any extent may have issued against them for all sums levied thereon, and for damages and double costs.

§ 85:16. Limitation.

Selectmen shall have no remedy against any town for any sum levied upon any extent issued against them on their own default, except the amount of tax without any costs of levying or costs of suit.

§ 85:17. Of Collector.

Selectmen issuing any extent against a collector shall indemnify him against all costs and expenses arising to him by reason of any extent issued against him by the state or county treasurer for the same tax.

CHAPTER 91-A.
ACCESS TO GOVERNMENTAL RECORDS AND MEETINGS

§ 91-A:1. Preamble.
Openness in the conduct of public business is essential to a democratic society. The purpose of this chapter is to ensure both the greatest possible public access to the actions, discussions and records of all public bodies, and their accountability to the people.

§ 91-A:1-a. Definitions.
In this chapter:
I. “Advisory committee” means any committee, council, commission, or other like body whose primary purpose is to consider an issue or issues designated by the appointing authority so as to provide such authority with advice or recommendations concerning the formulation of any public policy or legislation that may be promoted, modified, or opposed by such authority.
II. “Governmental proceedings” means the transaction of any functions affecting any or all citizens of the state by a public body.
III. “Governmental records” means any information created, accepted or obtained by, or on behalf of, any public body, or a quorum or majority thereof, or any public agency in furtherance of its official function. Without limiting the foregoing, the term “governmental records” includes any written communication or other information, whether in paper, electronic, or other physical form, received by a quorum or majority of a public body in furtherance of its official function, whether at a meeting or outside a meeting of the body. The term “governmental records” shall also include the term “public records”.
IV. “Information” means knowledge, opinions, facts, or data of any kind and in whatever physical form kept or maintained, including, but not limited to, written, aural, visual, electronic, or other physical form.
V. “Public agency” means any agency, authority, department, or office of the state or of any county, town, municipal corporation, school district, school administrative unit, chartered public school, or other political subdivision.
VI. “Public body” means any of the following:
(a) The general court including executive sessions of committees; and including any advisory committee established by the general court.
(b) The executive council and the governor with the executive council; including any advisory committee established by the governor by executive order or by the executive council.
(c) Any board of commission of any state agency or authority, including the board of trustees of the university system of New Hampshire and any committee, advisory or otherwise, established by such entities.
(d) Any legislative body, governing body, board, commission, committee, agency, or authority of any county, town, municipal corporation, school district, school administrative unit, charter school, or other political subdivision, or any committee, subcommittee, or subordinate body thereof, or advisory committee thereto.

§ 91-A:2. Meetings Open to Public.
I. For the purpose of this chapter, a "meeting" means the convening of a quorum of the membership of a public body, as defined in RSA 91-A:1-a, VI, or the majority of the members of such public body if the rules of that body define “quorum” as more than a majority of its members, whether in person, by means of telephone or electronic communication, or in any other manner such that all participating members are able to communicate with each other contemporaneously, for the purpose of discussing or acting upon a matter or matters over which the public body has supervision, control, jurisdiction or advisory power. A chance, social, or other encounter not convened for the purpose of discussing or acting upon such matters shall not constitute a meeting if no decisions are made regarding such matters. "Meeting" shall also not include:
(a) Strategy or negotiations with respect to collective bargaining;
(b) Consultation with legal counsel;
(c) A caucus consisting of elected members of a public body of the same political party who were elected on a partisan basis at a state general election or elected on a partisan basis by a town or city which has adopted a partisan ballot system pursuant to RSA 669:12 or RSA 44:2; or

(d) Circulation of draft documents which, when finalized, are intended only to formalize decisions previously made in a meeting; provided, that nothing in this subparagraph shall be construed to alter or affect the application of any other section of RSA 91-A to such documents or related communications.
II. Subject to the provisions of RSA 91-A:3, all meetings, whether held in person, by means of telephone or electronic communication, or in any other manner, shall be open to the public. Except for town meetings, school district meetings, and elections, no vote while in open session may be taken by secret ballot. Any person shall be permitted to use recording devices, including, but not limited to, tape recorders, cameras, and videotape equipment, at such meetings. Minutes of all such meetings, including nonpublic sessions, shall include the names of members, persons appearing before the public bodies, and a brief description of the subject matter discussed and final decisions. The names of the members who made or seconded each motion shall be recorded in the minutes. Subject to the provisions of RSA 91-A:3, minutes shall be promptly recorded and open to public inspection not more than 5 business days after the meeting, except as provided in RSA 91-A:6, and shall be treated as permanent records of any public body, or any subordinate body thereof, without exception. Except in an emergency or when there is a meeting of a legislative committee, a notice of the time and place of each such meeting, including a nonpublic session, shall be posted in 2 appropriate places one of which may be the public body's Internet website, if such exists, or shall be printed in a newspaper of general circulation in the city or town at least 24 hours, excluding Sundays and legal holidays, prior to such meetings. An emergency shall mean a situation where immediate undelayed action is deemed to be imperative by the chairman or presiding officer of the public body, who shall post a notice of the time and place of such meeting as soon as practicable, and shall employ whatever further means are reasonably available to inform the public that a meeting is to be held. The minutes of the meeting shall clearly spell out the need for the emergency meeting. When a meeting of a legislative committee is held, publication made pursuant to the rules of the house of representatives or the senate, whichever rules are appropriate, shall be sufficient notice. If the charter of any city or town or guidelines or rules of order of any public body require a broader public access to official meetings and records than herein described, such charter provisions or guidelines or rules of order shall take precedence over the requirements of this chapter. For the purposes of this paragraph, a business day means the hours of 8 a.m. to 5 p.m. on Monday through Friday, excluding national and state holidays.
**** HB 108 eff. 7/30/21 note: changes again on 7/1/22 (see below) III. A public body may, but is not required to, allow one or more members of the body to participate in a meeting by electronic or other means of communication for the benefit of the public and the governing body, subject to the provisions of this paragraph.
(a) A physical location is not required for any meeting, provided the meeting complies with the provisions of this paragraph.
(b) If a meeting has no physical location, public access shall be provided to the public by telephone, and additional access may be provided by video or other electronic means.
(c) If a meeting has no physical location, public notice of the meeting, with all information necessary to access the meeting telephonically and by other means, shall be given as provided in this chapter. The notice shall provide a mechanism for the public to alert the public body during the meeting if there are problems with access. The meeting shall be adjourned if the public is unable to access the meeting because of any technical communication problems experienced by the provider of the communication media.
(d) Each member participating electronically or otherwise in a meeting required to be open to the public shall be able to simultaneously hear each other and speak to each other during the meeting, and shall be audible or otherwise discernable to the public in attendance at the meeting's location, if the meeting has a physical location. Any member participating in such fashion shall identify the location from which the person is participating and the persons present in the location from which the member is participating. No meeting shall be conducted by electronic mail or any other form of communication that does not permit the public to hear, read, or otherwise discern meeting discussion contemporaneously at the meeting location specified in the meeting notice.
**** HB108 eff. 7/1/22, repeal old III. A public body may, but is not required to, allow one or more members of the body to participate in a meeting by electronic or other means of communication for the benefit of the public and the governing body, subject to the provisions of this paragraph.
(a) A member of the public body may participate in a meeting other than by attendance in person at the location of the meeting only when such attendance is not reasonably practical. Any reason that such attendance is not reasonably practical shall be stated in the minutes of the meeting.

(b) Except in an emergency, a quorum of the public body shall be physically present at the location specified in the meeting notice as the location of the meeting. For purposes of this subparagraph, an "emergency" means that immediate action is imperative and the physical presence of a quorum is not reasonably practical within the period of time requiring action. The determination that an emergency exists shall be made by the chairman or presiding officer of the public body, and the facts upon which that determination is based shall be included in the minutes of the meeting.
(c) Each part of a meeting required to be open to the public shall be audible or otherwise discernable to the public at the location specified in the meeting notice as the location of the meeting. Each member participating electronically or otherwise must be able to simultaneously hear each other and speak to each other during the meeting, and shall be audible or otherwise discernable to the public in attendance at the meeting's location. Any member participating in such fashion shall identify the persons present in the location from which the member is participating. No meeting shall be conducted by electronic mail or any other form of communication that does not permit the public to hear, read, or otherwise discern meeting discussion contemporaneously at the meeting location specified in the meeting notice.
(d) Any meeting held pursuant to the terms of this paragraph shall comply with all of the requirements of this chapter relating to public meetings, and shall not circumvent the spirit and purpose of this chapter as expressed in RSA 91-A:1.
(e) A member participating in a meeting by the means described in this paragraph is deemed to be present at the meeting for purposes of voting. All votes taken during such a meeting shall be by roll call vote.

§ 91-A:2-a. Communications Outside Meetings.
I. Unless exempted from the definition of "meeting" under RSA 91-A:2,I, public bodies shall deliberate on matters over which they have supervision, control, jurisdiction, or advisory power only in meetings held pursuant to and in compliance with the provisions of RSA 91-A:2, II or III.
II. Communications outside a meeting, including, but not limited to, sequential communications among members of a public body, shall not be used to circumvent the spirit and purpose of this chapter as expressed in RSA 91-A:1.
91-A:3. Nonpublic Sessions.
I. (a) Public bodies shall not meet in nonpublic session, except for one of the purposes set out in paragraph II. No session at which evidence, information or testimony in any form is received shall be closed to the public, except as provided in paragraph II. No public body may enter nonpublic session, except pursuant to a motion properly made and seconded.
(b) Any motion to enter nonpublic session shall state on its face the specific exemption under paragraph II which is relied upon as foundation for the nonpublic session. The vote on any such motion shall be by roll call, and shall require the affirmative vote of the majority of members present.
(c) All discussions held and decisions made during nonpublic session shall be confined to the matters set out in the motion.
II. Only the following matters shall be considered or acted upon in nonpublic session:
(a) The dismissal, promotion or compensation of any public employee or the disciplining of such employee, or the investigation of any charges against him or her, unless the employee affected (1) has a right to a meeting and (2) requests that the meeting be open, in which case the request shall be granted.
(b) The hiring of any person as a public employee.
(c) Matters which, if discussed in public, would likely affect adversely the reputation of any person, other than a member of the public body itself, unless such person requests an open meeting.
(d) Consideration of the acquisition, sale or lease of real or personal property which, if discussed in public, would likely benefit a party or parties whose interests are adverse to those of the general community.
(e) Consideration or negotiation of pending claims or litigation which has been threatened in writing or filed by or against the public body or any subdivision thereof, or by or against any member thereof because of his membership in such public body, until the claim or litigation has been fully adjudicated or otherwise settled. Any application filed for tax abatement, pursuant to law, with any body or board shall not constitute a threatened or filed litigation against any public body for the purposes of this subparagraph.
(f) Consideration of applications by the adult parole board under RSA 651-A.
(g) Consideration of security-related issues bearing on the immediate safety of security personnel or inmates at the county correctional facilities by county correctional superintendents or the commissioner of the department of corrections or their designees.

(h) Consideration of applications by the business finance authority under RSA 162-A:7-10 and 162-A:13, where consideration of an application in public session would cause harm to the applicant or would inhibit full discussion of the application.
(i) Consideration of matters relating to the preparation for and the carrying out of emergency functions, including training to carry out such functions, developed by local or state safety officials that are directly intended to thwart a deliberate act that is intended to result in widespread or severe damage to property or widespread injury or loss of life.
(J) Consideration of confidential, commercial, or financial information that is exempt from public disclosure under RSA 91-A;5, IV in an adjudicative proceeding pursuant to RSA 541 or RSA 541-A.
(K) Consideration by a school board of entering into a student or pupil tuition contract authorized by RSA 194 or RSA 195-A, which, if discussed in public, would likely benefit a party or parties whose interests are adverse to those of the general public or the school district that is considering a contract, including any meeting between the school boards, or committees thereof, involved in the negotiations. A contract negotiated by a school board shall be made public prior to its consideration for approval by the school district, together with minutes of all meetings held in nonpublic session, any proposals or records related to the contract, and any proposal or records involving a school district that did not become a party to the contract, shall be made public. Approval of a contract by a school district shall occur only at a meeting open to the public at which, or after which, the public has had an opportunity to participate.
(l) Consideration of legal advice provided by legal counsel, either in writing or orally, to one or more members of the public body, even where legal counsel is not present.
**** HB566 eff. 1/1/22 (m) Consideration of whether to disclose minutes of a nonpublic session due to a change in circumstances under paragraph III. However, any vote on whether to disclose minutes shall take place in public session.
**** HB108 eff. 1/1/2022 III. Minutes of meetings in nonpublic session shall be kept and the record of all actions shall be promptly made available for public inspection, except as provided in this section. Minutes of such sessions shall record all actions in such a manner that the vote of each member is ascertained and recorded. Minutes and decisions reached in nonpublic session shall be publicly disclosed within 72 hours of the meeting, unless, by recorded vote of 2/3 of the members present taken in public session, it is determined that divulgence of the information likely would affect adversely the reputation of any person other than a member of the public body itself, or render the proposed action ineffective, or pertain to terrorism, more specifically, to matters relating to the preparation for and the carrying out of all emergency functions, developed by local or state safety officials that are directly intended to thwart a deliberate act that is intended to result in widespread or severe damage to property or widespread injury or loss of life. This shall include training to carry out such functions. In the event of such circumstances, information may be withheld until, in the opinion of a majority of members, the aforesaid circumstances no longer apply. For all meetings held in nonpublic session, where the minutes or decisions were determined to not be subject to full public disclosure, a list of such minutes or decisions shall be kept and this list shall be made available as soon as practicable for public disclosure. This list shall identify the public body and include the date and time of the meeting in nonpublic session, the specific exemption under paragraph II on its face which is relied upon as foundation for the nonpublic session, the date of the decision to withhold the minutes or decisions from public disclosure, and the date of any subsequent decision, if any, to make the minutes or decisions available for public disclosure. Minutes related to a discussion held in nonpublic session under subparagraph II(d) shall be made available to the public as soon as practicable after the transaction has closed or the public body has decided not to proceed with the transaction.

§ 91-A:4. Minutes and Records Available for Public Inspection.

I. Every citizen during the regular or business hours of all public bodies or agencies, and on the regular business premises of such public bodies or agencies, has the right to inspect all governmental records in the possession, custody, or control of such public bodies or agencies, including minutes of the public bodies, and to copy and make memoranda or abstracts of the records or minutes so inspected, except as otherwise prohibited by statute or RSA 91-A:5. In this section, “to copy” means the reproduction of original records by whatever method, including but not limited to photography, photostatic copy, printing, or electronic or tape recording.
I-a. Records of any payment made to an employee of any public body or agency listed in RSA 91-A:1-a, VI(a)-(d), or to the employee's agent or designee, upon the resignation, discharge, or retirement of the employee, paid in addition to regular salary and accrued vacation, sick, or other leave, shall immediately be

made available without alteration for public inspection. All records of payments shall be available for public inspection notwithstanding that the matter may have been considered or acted upon in nonpublic session pursuant to RSA 91-A:3.

II. After the completion of a meeting of a public body, every citizen, during the regular or business hours of such public body, and on the regular business premises of such public body, has the right to inspect all notes, materials, tapes or other sources used for compiling the minutes of such meetings, and to make memoranda or abstracts or to copy such notes, materials, tapes or sources inspected, except as otherwise prohibited by statute or RSA 91-A:5.

III. Each public body or agency shall keep and maintain all governmental records in its custody at its regular office or place of business in an accessible place and, if there is no such office or place of business, the governmental records pertaining to such public body or agency shall be kept in an office of the political subdivision in which such public body or agency is located or, in the case of a state agency, in an office designated by the secretary of state.

III-a. Governmental records created or maintained in electronic form shall be kept and maintained for the same retention or archival periods as their paper counterparts. Governmental records in electronic form kept and maintained beyond the applicable retention or archival period shall remain accessible and available in accordance with RSA 91-A:4, III. Methods that may be used to keep and maintain governmental records in electronic form may include, but are not limited to, copying to microfilm or paper or to durable electronic media using standard or common file formats.

III-b. A governmental record in electronic form shall no longer be subject to disclosure pursuant to this section after it has been initially and legally deleted. For purposes of this paragraph, a record in electronic form shall be considered to have been deleted only if it is not longer readily accessible to the public body or agency itself. The mere transfer of an electronic record to a readily accessible "deleted items" folder or similar location on a computer shall not constitute deletion of the record.

IV.(a) Each public body or agency shall, upon request for any governmental record reasonably described, make available for inspection and copying any such governmental record within its files when such records are immediately available for such release.

(b) If a public body or agency is unable to make a governmental record available for immediate inspection and copying the public body or agency shall, within 5 business days of a request:

(1) Make such record available;

(2) Deny the request; or

(3) Provide a written statement of the time reasonably necessary to determine whether the request shall be granted or denied and the reason for the delay.

(c) A public body or agency denying, in whole or part, inspection or copying of any record shall provide a written statement of the specific exemption authorizing the withholding of the record and a brief explanation of how the exemption applies to the record withheld.

(d) If a computer, photocopying machine, or other device maintained for use by a public body or agency is used by the public body or agency to copy the governmental record requested, the person requesting the copy may be charged the actual cost of providing the copy, which cost may be collected by the public body or agency. No fee shall be charged for the inspection or delivery, without copying, of governmental records, whether in paper, electronic, or other form. Nothing in this section shall exempt any person from paying fees otherwise established by law for obtaining copies of governmental records or documents, but if such fee is established for the copy, no additional costs or fees shall be charged.

V. In the same manner as set forth in RSA 91-A:4, IV, any public body or agency which maintains governmental records in electronic format may, in lieu of providing original records, copy governmental records requested to electronic media using standard or common file formats in a manner that does not reveal information which is confidential under this chapter or any other law. If copying to electronic media is not reasonably practicable, or if the person or entity requesting access requests a different method, the public body or agency may provide a printout of governmental records requested, or may use any other means reasonably calculated to comply with the request in light of the purpose of this chapter as expressed in RSA 91-A:1. Access to work papers, personnel data and other confidential information under RSA 91-A:5, IV shall not be provided.

VI. Every agreement to settle a lawsuit against a governmental unit, threatened lawsuit, or other claim, entered into by any political subdivision or its insurer, shall be kept on file at the municipal clerk's office and made available for public inspection for a period of no less than 10 years from the date of settlement.

VII. Nothing in this chapter shall be construed to require a public body or agency to compile, cross-reference, or assemble information into a form in which it is not already kept or reported by that body or agency.

§ 91-A:5. Exemptions.

The following governmental records are exempted from the provisions of this chapter:

I. Records of grand and petit juries.

II. Records of parole and pardon boards.

III. Personal school records of pupils.

IV. Records pertaining to internal personnel practices; confidential, commercial, or financial information; test questions, scoring keys, and other examination data used to administer a licensing examination, examination for employment, or academic examinations; and personnel, medical, welfare, library user, videotape sale or rental, and other files whose disclosure would constitute invasion of privacy. Without otherwise compromising the confidentiality of the files, nothing in this paragraph shall prohibit a public body or agency from releasing information relative to health or safety from investigative files on a limited basis to persons whose health or safety may be affected.

V. Teacher certification records, in the department of education, provided that the department shall make available teacher certification status information.

VI. Records pertaining to matters relating to the preparation for and the carrying out of all emergency functions, including training to carry out such functions, developed by local or state safety officials that are directly intended to thwart a deliberate act that is intended to result in widespread or severe damage to property or widespread injury or loss of life.

VII. Unique pupil identification information collected in accordance with RSA 193-E:5.

VIII. Any notes or other materials made for personal use that do not have an official purpose, including but not limited to, notes and materials made prior to, during, or after a governmental proceeding.

XI. Preliminary drafts, notes, and memoranda and other documents not in their final form and not disclosed, circulated, or available to a quorum or a majority of the members of a public body.

**** HB 108 eff. 7/30/21 XII. Records protected under the attorney-client privilege or the attorney work product doctrine.

§91-A:5-a Limited Purpose Release.

Records from non-public sessions under RSA 91-A:3, II(i) or that are exempt under RSA 91-A:5, VI may be released to local or state safety officials. Records released under this section shall be marked "limited purpose release" and shall not be redisclosed by the recipient.

§ 91-A:6. Employment Security.

This chapter shall apply to RSA 282-A, relative to employment security; however, in addition to the exemptions under RSA 91-A:5, the provisions of RSA 282-A:117-123 shall also apply; this provision shall be administered and construed in the spirit of that section, and the exemptions from the provisions of this chapter shall include anything exempt from public inspection under RSA 282-A:117-123 together with all records and data developed from RSA 282-A:117-123.

§ 91-A:7. Violation.

Any person aggrieved by a violation of this chapter may petition the superior court for injunctive relief. In order to satisfy the purposes of this chapter, the courts shall give proceedings under this chapter high priority on the court calendar. Such a petitioner may appear with or without counsel. The petition shall be deemed sufficient if it states facts constituting a violation of this chapter, and may be filed by the petitioner or his or her counsel with the clerk of court or any justice thereof. Thereupon the clerk of court or any justice shall order service by copy of the petition on the person or persons charged. When any justice shall find that time probably is of the essence, he or she may order notice by any reasonable means, and he or she shall have authority to issue an order ex parte when he or she shall reasonably deem such an order necessary to insure compliance with the provisions of this chapter.

§ 91-A:8. Remedies.

I. If any public body or public agency or officer, employee or other official thereof, violates any provisions of this chapter, such public body or public agency shall be liable for reasonable attorney's fees and costs incurred in a lawsuit under this chapter, provided that the court finds that such lawsuit was necessary in order to enforce compliance with the provisions of this chapter or to address a purposeful violation of this chapter. Fees shall not be awarded unless the court finds that the public body, public agency or person

knew or should have known that the conduct engaged in was a violation of this chapter or if the parties, by agreement, provide that no such fees shall be paid.

II. The court may award attorney's fees to a public body or public agency or employee or member thereof, for having to defend against a lawsuit under the provisions of this chapter, when the court finds that the lawsuit is in bad faith, frivolous, unjust, vexatious, wanton or oppressive.

III. The court may invalidate an action of a public body or public agency taken at a meeting held in violation of the provisions of this chapter, if the circumstances justify such invalidation.

IV. If the court finds that an officer, employee, or other official of a public body or public agency has violated any provision of this chapter in bad faith, the court shall impose against such person a civil penalty of not less than $250 and not more than $2000. Upon such finding, such person or persons may also be required to reimburse the public body or public agency for any attorney's fees or costs it paid pursuant to paragraph I. If the person is an officer, employee, or official of the state or of an agency or body of the state, the penalty shall be deposited in the general fund. If the person is an officer, employee, or official of a political subdivision of the state or of an agency or body of a political subdivision of the state, the penalty shall be payable to the political subdivision.

V. The court may also enjoin future violations of this chapter, and may require any officer, employee, or other official of a public body or public agency found to have violated the provisions of this chapter to undergo appropriate remedial training, at such person or person's expense.

CHAPTER 147-F.
BROWNFIELDS PROGRAM

§ 147-F:1. Findings and Purpose.

I. The general court finds that it is in the public interest to encourage the redevelopment of industrial, commercial, residential and other properties that have been subject to environmental contamination. The strict liability imposed on owners and operators of contaminated property under existing environmental statutes has had the unintended result of discouraging the repurchase and reuse of some contaminated properties. These properties, often referred to as brownfields, are therefore frequently abandoned or underused. The general court also finds that it is appropriate to consider the risk posed by the contamination to human health and the environment in light of enforceable restrictions on the future use of the property when establishing cleanup goals for a contaminated property.

II. The purpose of this chapter is to give incentives to parties interested in the redevelopment of contaminated properties by facilitating the remedial process and by providing comprehensive liability protection to parties who assume responsibility for property remediation without preexisting liability for cleanup or whose existing liability is premised solely upon their status as an owner under strict liability statutes.

III. It is the further intent of this chapter to expedite the voluntary cleanup of all contaminated properties by application of the remedial process and approach provided herein where the contaminated property or party conducting the remediation does not qualify for comprehensive liability protection.

§ 147-F:2. Establishment of Program.

An environmental cleanup program is hereby established to further the redevelopment of contaminated properties. The cleanup program shall be administered by the department. The department of health and human services shall assist the department as necessary by the review of risk assessments for properties for which the department determines that risk assessments shall be conducted. The department of justice shall issue covenants to eligible persons in accordance with RSA 147-F:6.

§ 147-F:3. Definitions.

In this chapter, the following words shall have the following meanings, unless the context otherwise requires:

I. The definitions of terms provided in RSA 147-B:2 shall be applicable to this chapter to the extent those terms are used in this chapter unless otherwise defined herein.

II. "Brownfields" means properties which have been environmentally contaminated, subject to the limitations of RSA 147-F:4, II.

III. "Contaminant" or "Contamination" means hazardous waste, hazardous materials (without regard to whether transported in commerce), or oil, as defined in RSA 146-A:2, III.

IV. "Department" means department of environmental services.

V. "Eligible person" means a person who meets the criteria under RSA 147-F:4, I, and who qualifies for a covenant not to sue.

VI. "Person" means any individual, trust, firm, joint stock company, corporation (including a government corporation), partnership, association, limited liability company, municipality, commission, and the state or a political subdivision of the state.

VII. "Program" means the brownfields program established by this chapter.

VIII. "Program participant" means any person, whether or not eligible for the liability protections created by this chapter, who is approved by the department to use the remedial process prescribed by this chapter.

§ 147-F:4. Eligibility for Program.

I. A person is eligible to participate in the program if the person qualifies under one of the following categories:

(a) The person is not liable under RSA 147-B for any release or threatened release of a contaminant or contaminants at the property and is either:

(1) A prospective purchaser of eligible property; or

(2) A person who holds a mortgage interest or other security interest in eligible property, including a municipality with respect to property on which there are overdue real estate taxes due to the municipality.

(b) The person, including a municipality, is a current owner of eligible property whose liability under RSA 147-B is based solely on the person's status as owner and who did not cause or contribute to the contamination at the property.
II. Any environmentally contaminated property is eligible unless one of the following conditions applies:
(a) The property is not in compliance with any corrective action order issued under RSA 147-A or any other compliance order issued under a state or federal environmental program and the department determines that the property will not be brought into substantial compliance as a result of participation in the cleanup program.
(b) The property is eligible for cost reimbursement from the oil discharge and disposal cleanup fund, the fuel oil discharge cleanup fund or the motor oil discharge cleanup fund, unless it receives substantially less than full reimbursement from these funds.
III. A person seeking a determination of eligibility shall submit to the department a certificate signed under oath that includes all information the department of justice determines is necessary to verify eligibility.

§ 147-F:5. Available Relief.

I. Any person who meets the eligibility conditions of RSA 147-F:4 may request the assistance of the department in overseeing the investigation and remediation of an eligible property. An eligible person shall be entitled to the liability protections provided in RSA 147-F:7 and shall receive a covenant not to sue issued in accordance with RSA 147-F:6 upon approval of a remedial action plan for the property.
II. A successor owner or successor owners of an eligible property may receive a covenant not to sue in accordance with the terms and conditions of RSA 147-F:17.
III. A holder of a mortgage or other security interest in the eligible property, including a municipality with a tax lien, shall notify the department in connection with a foreclosure or other acquisition or transfer of title or possession of an eligible property, of an intention to continue in the program on the same terms as the original eligible person, or may elect to retain the status of a holder of property in accordance with RSA 146-A:3-c, RSA 146-C:11-a, or RSA 147-B:10, as applicable.
III-a. A municipality that acquires an environmentally contaminated property by tax deed in order to convey the property to an eligible person in the brownfields program shall be entitled to the liability protection provided in RSA 147-F:7.
IV. A lessee or tenant (that itself would qualify as an eligible person) of the eligible property under agreement with an eligible person who is implementing an approved remedial action plan under the program shall not be subject to suit described in RSA 147-F:6, I, by the state for the contamination.
V. Any person who is not an eligible person may use the remedial process provided in RSA 147-F:11 through RSA 147-F:16 at the discretion of the department. The department may issue a no-action letter, certificate of partial cleanup, or certificate of completion to any such person upon completion of an approved remedial action plan for full or partial remediation.
VI. The relief afforded under this chapter extends only to liability or potential liability arising under state law. It is not intended to provide any relief as to liability or potential liability arising under federal law.

CHAPTER 149-I.
SEWERS

§ 149-I:1. Construction.
The mayor and aldermen of any city may construct and maintain all main drains or common sewers, sewage and/or waste treatment works which they adjudge necessary for the public convenience, health or welfare. Such drains and sewers shall be substantially constructed of brick, stone, cement or other material adapted to the purpose, and shall be the property of the city.
§ 149-I:2. Taking Land.
Whenever it is necessary to construct such main drains or common sewers, sewage and/or waste treatment facilities across or on the land of any person and the city cannot obtain for a reasonable price any land or easement in land required by it, the mayor and aldermen may lay out a sufficient quantity of such land for the purpose and assess the owner's damages in the same manner as in the case of taking land for highways pursuant to RSA 230 and the owner shall have the same right of appeal, with the same procedure.
§ 149-I:3. Water Pollution.
Any city which shall have received an order by the department of environmental services under the provisions of RSA 147, 485, or 485-A shall proceed forthwith to acquire whatever easements and lands as are necessary to comply with said order and may enter upon, for the purpose of survey leading to land description, any land of any person. In so proceeding the mayor and aldermen shall institute any necessary land taking in accordance with the provisions of RSA 149-I:2 and, anything contained in RSA 231 or in the statutes generally notwithstanding, the decision of the mayor and aldermen shall not be vacated and any subsequent appeal or other action by the owner or owners shall be based solely on the amount of damages assessed, and the mayor and aldermen or their duly appointed agents shall have full right of immediate entry for the purpose of detailed surveys, borings, or the conduct of any and all other actions necessary or desirable to aid the city in the implementation of the order by the department of environmental services.
§ 149-I:4. Contracts; Sewage or Waste Treatment Facilities.
The mayor and aldermen of any city may lease, enter into contracts to provide, sell or purchase sewage or waste treatment facilities to or from any other city, town, village district or person whenever they judge the same necessary for the public convenience, health and welfare.
§ 149-I:5. Inconsistent Charter Provisions Repealed.
The provisions of any city charter inconsistent with the provisions of this chapter are hereby repealed as to the extent of such inconsistency.
§ 149-I:6. Bylaws and Ordinances.
I. In municipalities where the sewage is pumped or treated, the mayor and aldermen may adopt such ordinances and bylaws relating to the system, pumping station, treatment plant or other appurtenant structure as are required for proper maintenance and operation.
II. Any person who violates any ordinance or bylaw adopted pursuant to paragraph I of this section shall be subject to a civil penalty not to exceed $10,000 per day of such violation.
III. A municipality shall give notice of the alleged violation to the department of environmental services within 10 days of commencement of any action under this section.

ASSESSMENT FOR SEWERS

§ 149-I:7. Levying.
The mayor and aldermen may assess upon the persons whose drains enter such main drains, common sewers or treatment facilities, or whose lands receive special benefit therefrom in any way, their just share of the expense of constructing and maintaining the same or paying off any capital debt or interest incurred in constructing and/or maintaining the same.
§ 149-I:8. Sewer Rentals.
For the defraying of the cost of construction, payment of the interest on any debt incurred, management, maintenance, operation, and repair of newly constructed sewer systems, including newly constructed sewage or waste treatment and disposal works, the mayor and aldermen may establish a scale of rents to be called sewer rents, and to prescribe the manner in which and the time at which such rents are to be paid and to change such scale from time to time as may be deemed advisable. Except in the case of institutional, industrial or manufacturing use, the amount of such rents shall be based upon either the consumption of

water on the premises connected with the sewer system, or the number of persons served on the premises connected with the sewer system, or whether the user is on a pressure or gravity system, or upon some other equitable basis.

§ 149-I:9. Combined Billing Permitted.

In cities which assess sewer rents, such assessments may be combined in a bill with assessments for other municipal services.

§ 149-I:10. Sewer Funds.

I. The funds received from the collection of sewer rentals shall be kept as a separate and distinct fund to be known as the sewer fund. Such fund shall be allowed to accumulate from year to year, shall not be commingled with town or city tax revenues, and shall not be deemed part of the municipality's general fund accumulated surplus. Such fund may be expended only for the purposes specified in RSA 149-I:8, or for the previous expansion or replacement of sewage lines or sewage treatment facilities.

II. Except when a capital reserve fund is established pursuant to paragraph III, all sewer funds shall be held in the custody of the municipal treasurer. Estimates of anticipated sewer rental revenues and anticipated expenditures from the sewer fund shall be submitted to the governing body as set forth in RSA 32:6 if applicable, and shall be included as part of the municipal budget submitted to the local legislative body for approval. If the municipality has a properly-established board of sewer commissioners, then notwithstanding RSA 41:29 or RSA 48:16, the treasurer shall pay out amounts from the sewer fund only upon order of the board of sewer commissioners. Expenditures shall be within amounts appropriated by the local legislative body.

III. At the option of the local governing body, or of the board of sewer commissioners if any, all or part of any surplus in the sewer fund may be placed in one or more capital reserve funds and placed in the custody of the trustees of trust funds pursuant to RSA 35:7. If such a reserve fund is created, then the governing body, or board of sewer commissioners if any, may expend such funds pursuant to RSA 35:15 without prior approval or appropriation by the local legislative body, but all such expenditures shall be reported to the municipality pursuant to RSA 149-I:25. This section shall not be construed to prohibit the establishment of other capital reserve funds for any lawful purpose relating to municipal water systems.

§ 149-I:11. Liens and Collection of Sewer Charges.

In the collection of sewer charges under RSA 149-I:7 and 149-I:8, municipalities shall have the same liens and use the same collection procedures as authorized by RSA 38:22. Interest on overdue charges shall be assessed in accordance with RSA 76:13.

§ 149-I:14. Correction of Assessments.

If any error is made in any assessment under RSA 149-I:7 or 8, it may be corrected by the mayor and aldermen by making an abatement and a new assessment, or either, as the case may require. The same lien, rights, liabilities and remedies shall attach to the new assessment as to the original.

§ 149-I:15. Petition to Court.

If the mayor and aldermen neglect or refuse to correct an assessment under RSA 149-I:14, any person aggrieved may apply by petition to the superior court for relief at any time within 90 days after notice of the assessment, and not afterwards. The court shall make such order thereon as justice may require.

§ 149-I:16. Assessment Installments.

The mayor and aldermen of any city may, in their discretion, in making any assessment under this chapter, assess the same to be paid in annual installments extending over a period not exceeding 20 years, and in such case their assessment so made shall create a lien upon the land on account of which it is made and the lien of each installment so assessed shall continue for one year from October 1 of the year such installment becomes due.

§ 149-I:17. Assessment Not Required.

Nothing herein contained shall be construed to prevent any city from providing, by ordinance or otherwise, that the whole or a part of the expense of constructing, maintaining and repairing main drains, common sewers or sewage and waste treatment facilities shall be paid by such city.

§ 149-I:18. Abatement of Assessments.

For good cause shown, the mayor and aldermen may abate any such assessment made by them or by their predecessors.

SEWER COMMISSIONS

§ 149-I:19. Establishment; Duties.

Any town or village district which adopts the provisions of this chapter may, at the time of such adoption or afterwards, vote to establish a board of sewer commissioners, consisting of 3 members, which board shall perform all the duties and possess all the powers in the town or district otherwise hereby conferred upon the selectmen.

§ 149-I:20. Election.

At the annual town or district meeting when such board is established, there shall be chosen, by ballot and by major vote, 3 sewer commissioners, to hold office for 3 years, 2 years, and one year, respectively, and thereafter, at every annual meeting, one commissioner shall be so chosen to hold office for 3 years; provided, that such election shall be by plurality vote in towns or districts which, under existing laws, elect officers in that manner.

§ 149-I:20-a. Appointment.

The commissioners may be appointed by the mayor and board of aldermen or city council, by the selectmen of the town, by the town council, or by the commissioners of the district if the municipality fails to elect or votes to provide for appointment.

§ 149-I:21. Compensation.

The compensation of such sewer commissioners shall be fixed in towns by the selectmen, and in village districts by the commissioners of the district.

MISCELLANEOUS PROVISIONS

§ 149-I:22. Entering Without Permit.

Any person who digs or breaks up the ground in any street, highway, lane or alley in any city, for the purpose of laying, altering, repairing or entering any main drain or common sewer therein, without permission from the mayor and aldermen, shall be guilty of a violation.

§ 149-I:23. Malicious Injury; Penalty.

Any person who shall wantonly or maliciously injure any part of any sewer system or sewage disposal plant shall be liable to pay treble damages to the owner thereof, and shall be guilty of a misdemeanor if a natural person, or guilty of a felony if any other person.

§ 149-I:24. Application of Chapter.

The provisions of this chapter shall be in force in such town and village districts as may adopt the same; and the selectmen shall perform all the duties and possess all the powers in the town or the district, as the case may be, conferred by this chapter upon the mayor and aldermen, and the rights of all parties interested shall be settled in the same way.

§ 149-I:25. Reports.

In towns and village districts adopting this chapter, the selectmen or district commissioners, or board of sewer commissioners if any, shall annually, at the time other town or district officers report, make a report to the municipality of the condition of the plant financially and otherwise, showing the funds of the department, the expenses and income thereof, and all other material facts. This report shall be published in the annual report of the municipality.

CHAPTER 149-M
Solid Waste Management

§ 149-M:17 Town Responsibility and Authority.

I. Each town shall either provide a facility or assure access to another approved solid waste facility for its residents. A town may choose whether to include any associated costs in its tax base.

II. (a) A town may make bylaws governing its facility and fixing reasonable rates for its use, and governing the separation and collection of refuse within the municipality and the registration of haulers collecting or disposing of refuse within the municipality, all in a manner not inconsistent with this chapter. Furthermore, a town may make bylaws requiring residents to deposit their refuse in specifically designated bags or containers, or in bags or containers that have attached to them a disposal sticker. Such bags, containers, or disposal stickers shall be sold or made available by the town at a reasonable price.

(b) Notwithstanding RSA 31:39, III, towns are authorized to levy civil penalties up to $3,000 for each act which violates the bylaws enacted pursuant to this paragraph. For violations for which any penalty provided in the bylaws is $500 or less, the official designated in the bylaws as the enforcement authority may issue a summons and notice of fine as provided in RSA 502-A:19-b, except that a copy of the fines for violations of the local bylaws shall be substituted for the uniform fine schedule. Defendants who are issued such summons and notice of fine may plead guilty or nolo contendere by mail by entering a plea as provided in RSA 502-A:19-b. If the plea is accepted by the court, the defendant shall not be required to appear unless directed by the court.

III. Each town which participates in a solid waste management system developed by a district plan shall present the full amount of its individual cost of participation to its legislative body for funding.

IV. A town may contract, upon a majority vote of its legislative body, with the owners or operators of solid waste disposal facilities for the disposal of solid waste. Such contracts shall be for a term of years not to exceed 40 years. The contracts may contain guarantees of the amount of solid waste to be delivered for disposal, provided that the contract is in keeping with the policy set forth in RSA 149-M:2 and 149-M:3. In the event that a town's delivered tonnage falls below the level stipulated in contract, the town may procure tonnage from sources outside the town, in compliance with the public benefit requirements of RSA 149-M:11 and as provided in the contract. Contracts may contain provisions for payments based on such guarantees whether or not any subject facility is actually constructed or is operated to dispose of solid waste, and may be absolute, without right of reduction or set-off because of non-appropriation by the town or default by the owner or operator. Contracts may contain such other terms and conditions as the town may determine to be in its best interest.

V. A town may transfer, upon a majority vote of its legislative body, any land interest to the owner or operator of solid waste disposal facilities by deed or by lease of not more than 40 years. Transfer and use of land interests for solid waste disposal facilities shall constitute a public purpose for which towns may acquire land interests in any manner permitted by law.

VI. A town which charges fees for the use of a solid waste facility, or for any other type of solid waste disposal services, including collection, hauling, separation, recycling, or composting, may bill such fees to the owner of the property where the solid waste originates, or which is otherwise benefited by such services, irrespective of whether the facility or other services are provided by the town, another town, a combination of towns, a district, or by a private operator with which the town, towns, or district have contracted.

(a) The establishment of such fees shall be governed by RSA 41:9-a, or other applicable statute or charter provision.

(b) Such charges shall create a lien upon the benefited real estate.

(c) A town may collect such charges by the use of any of the collection procedures authorized by RSA 38:22. Interest on overdue charges shall be assessed in accordance with RSA 76:13.

(d) Nothing in this paragraph shall be construed to prevent a town from collecting charges for solid waste disposal services in some other manner, including but not limited to collection at the facility at the time of disposal.

CHAPTER 155-B.
HAZARDOUS AND DILAPIDATED BUILDINGS

§ 155-B:1. Definitions.
For the purposes of this chapter, the following terms have the following meanings:
I. "Building" includes any structure or part of a structure.
II. "Hazardous building" means any building which, because of inadequate maintenance, dilapidation, physical damage, unsanitary condition, or abandonment, constitutes a fire hazard or a hazard to public safety or health.
III. "Governing body" means the city council or the selectmen of a town.

§ 155-B:2. Repair or Removal of Hazardous Building.
The governing body of any city or town may order the owner of any hazardous building within the municipality to correct the hazardous condition of such building or to raze or remove the same.

§ 155-B:3. Order; Contents.
The order shall state, in writing, the grounds therefor, specifying the necessary repairs, if any, and providing a reasonable time for compliance. It shall also state that a motion for summary enforcement of the order will be made to the court of the district or municipality in which the hazardous building is situated unless corrective action is taken, or unless an answer is filed within the time specified in RSA 155-B:6 and that any costs, attorney's fees, and expenses incurred by the municipality in bringing the property into compliance may be enforced as a lien against the subject property and any other property owned by the same owner in the state pursuant to RSA 155-B:9,II.

§ 155-B:4. Order; Service.
The order shall be served upon the owner of record, or his agent if an agent is in charge of the building, and upon the occupying tenant, if there is one, and upon all lien holders of record, in the manner provided for service of a summons in a civil action. If the owner cannot be found, the order shall be served upon him by posting it at the main entrance to the building and by 4 weeks' publication in a published newspaper of the municipality if there is one, otherwise in a newspaper of general circulation in the state.

§ 155-B:5. Order; Filing.
A copy of the order with proof of service shall be filed with the clerk of the court of the district or municipality in which the hazardous building is located not less than 5 days prior to the filing of a motion pursuant to RSA 155-B:7 to enforce the order. The appropriate district or municipal court shall have jurisdiction under this chapter notwithstanding any contrary provisions in RSA 502-A:14 or in any other section of RSA. At the time of filing such order the governing body shall file for record with the register of deeds a notice of the pendency of the proceeding, describing with the reasonable certainty the lands affected and the nature of the order. If the proceeding be abandoned the governing body shall within 10 days thereafter file with the register of deeds a notice to that effect.

§ 155-B:6. Answer.
Within 20 days from the date of service, any person upon whom the order is served may serve an answer in the manner provided for the service of an answer in a civil action, specifically denying such facts in the order as are in dispute.

§ 155-B:7. Default Cases.
If no answer is served, the governing body may move the court for the enforcement of the order. If such a motion is made the court may, upon the presentation of such evidence as it may require, affirm or modify the order and enter judgment accordingly, fixing a time after which the governing body may proceed with the enforcement of the order. The clerk of the court shall cause a copy of the judgment to be mailed forthwith to persons upon whom the original order was served.

§ 155-B:8. Contested Cases.
If an answer is filed and served as provided in RSA 155-B:6, further proceedings in the action shall be governed by the rules of civil procedure for the district or municipal courts, except that the action has priority over all pending civil actions and shall be tried forthwith. If the order is sustained following the trial, the court shall enter judgment and shall fix a time after which the building shall be destroyed or repaired, as the case may be, in compliance with the order as originally filed or modified by the court. If the order is not sustained, it shall be annulled and set aside. The clerk of the court shall cause a copy of the judgment to be mailed forthwith to the persons upon whom the original order was served.

§ 155-B:9. Enforcement of Judgment.

I. If a judgment is not complied with in the time prescribed, the governing body may cause the building to be repaired, razed, or removed as set forth in the judgment. The cost of such repairs, razing, or removal shall be a lien against the real estate on which the building is located and may be levied and collected in the same manner as provided in RSA 80 for tax liens. When the building is razed or removed by the municipality, the governing body may sell the salvage and valuable materials at public auction upon 3 days' posted notice.

II. If the value of the subject real estate is deemed by the municipality to have insufficient value, based on the current tax assessment, to cover the cost of the repairs, razing, or removal, the governing body may place a lien for the balance of the cost on any other real property in the state that is owned by the same owner, which additional lien may be levied and collected in the same manner as provided in RSA 80 for tax liens; provided that RSA 80:59 giving such liens priority over all other liens shall not apply. The municipal lien shall be subordinate to any lien of record on such real property.

§ 155-B:9-a. Municipal Lien on Owner's Interest in Property Insurance Proceeds; Sale of Materials.

If the value of the subject real estate is deemed by the municipality to have insufficient value, based on the current tax assessment, to cover the cost of repairs, razing, or removal, and the owner has no other real property within the state, a municipality may assert a lien on the owner's interest in any real property insurance proceeds that are payable as a result of the damage or destruction of that property owner's real property located in the municipality. The lien shall be for the estimated cost to repair, raze, or remove the damaged structure, whichever of those options is the least expensive, minus the value in the remaining real property based on the current tax assessments. The municipal lien shall be subordinate to any lien holder of record, and to any rights, title, or interest in such real property insurance proceeds in favor of any lender holding a mortgage on such real property and who was named as an additional insured or loss payee, by means of loss payable endorsement or otherwise, on any policy of insurance insuring such real property. The insurer's obligations under this section shall commence upon its receipt of a copy of the order under RSA 155-B:4, and a statement of the estimated lien amount allowed under this section, and shall apply only to insurance proceeds held by the insurer as of that date and due to be paid to the owner. The lien, the estimated cost of which shall be approved by the court, shall be for the purpose of reimbursing the municipality for all costs permitted to be recovered by it under RSA 155-B if the municipality elects to demolish the property. Any unexpended funds from the lien shall be returned to the property owner. The property owner shall, within 72 hours of the receipt of a written request by the municipality, provide the municipality with the names, addresses, agents, and policy numbers of all insurance companies which have provided the property owner with the insurance on the property. The lien shall automatically expire if the owner rebuilds or demolishes the real property in the manner required by this chapter and the municipality shall provide a written release of the lien to the insurer and the property owner. The insurer shall distribute all proceeds due to the property owner that exceed the lien amount allowed under this section. The municipality shall release the lien in order to permit payment for repairs, razing, or removal of the building.

§ 155-B:10. Statement of Monies Received.

The municipality shall keep an accurate account of the expenses incurred in carrying out the order and of all other expenses theretofore incurred in connection with its enforcement, including specifically, but not exclusively, filing fees, service fees, publication fees, appraisers' fees, witness fees, including expert witness fees, and traveling expenses incurred by the municipality from the time the order was originally made, and shall credit thereon the amount, if any, received from the sale of the salvage, or building or structure, and shall report its action under the order, with a statement of monies received and expenses incurred to the court for approval and allowance. Thereupon the court shall examine, correct, if necessary, and allow the expense account, and, if the amount received from the sale of the salvage, or of the building or structure, does not equal or exceed the amount of expenses as allowed, the court shall by its judgment certify the deficiency in the amount so allowed to the municipal clerk for collection. The owner or other party in interest shall pay the same, without penalty added thereon, and in default of payment by December 1, the clerk shall certify the amount of the expense to the collector for entry on the tax lists as a charge against the real estate on which the building is or was situated and the same shall be collected in the same manner as other taxes and the amount so collected shall be paid into the municipal treasury. If the amount received for the sale of the salvage or of the building or structure exceeds the expense incurred by the municipality as allowed by the court, and if there are no delinquent taxes, the court shall direct the payment of the surplus to the owner or the payment of the same into court, as provided in this chapter. If there are delinquent taxes

against the property, the court shall direct the payment of the surplus to the municipal treasurer to be applied to such taxes.

§ 155-B:11. Payment, Tender, Deposit in Court.

The net proceeds of a sale under RSA 155-B:9 or 12 shall be paid to persons designated in the judgment in the proportions as their interests shall appear therein. Acceptance of such payment shall be taken as a waiver of all objections to the payment and to the proceedings leading thereto on the part of the payee and of all persons for whom he is lawfully empowered to act. In case any party to whom a payment of damages is made be not a resident of the state, or his place of residence be unknown, or he be an infant or other person under legal disability, or, being legally capable, refuses to accept payment, or if for any reason it be doubtful to whom any payment should be paid, the municipality may pay the same to the clerk of court to be paid out under the direction of the court; and, unless an appeal be taken such deposit with the clerk shall be deemed a payment of the award.

§ 155-B:12. Personal Property of Fixtures.

If any building ordered razed, removed, or made safe and sanitary by repairs contains personal property or fixtures which will unreasonably interfere with the razing, removal, or repair of such building, or if the razing or removal of the building makes necessary the removal of such personal property or fixtures, the original order of the governing body may direct the removal of such personal property or fixtures within a reasonable time. If the property or fixtures are not removed by the time specified, and the governing body subsequently desires to enforce a judgment under the provisions of this chapter, it may sell the same at public auction as provided in RSA 155-B:9 or if without appreciable value, the governing body may destroy the same.

§ 155-B:13. Hazardous Excavations.

If in any city or town, an excavation for building purposes is left open for more than 6 months without proceeding with the erection of a building thereon, whether or not completed, or if any excavation or basement is not filled to grade or otherwise protected after a building is destroyed, demolished or removed, the governing body may order such excavation to be filled or protected or in the alternative that erection of a building begin forthwith if the excavation is for building purposes. The order shall be served upon the owner or his agent in the manner provided by RSA 155-B:4. If the owner of the land fails to comply with the order within 15 days after the order is served upon him, the governing body shall cause the excavation to be filled to grade or protected and the cost shall be charged against the real estate as provided in RSA 155-B:9.

§ 155-B:14. Local Acts and Charter Provisions.

The provisions of this chapter are supplementary to other statutory and charter provisions and do not limit the authority of any city or town to enact and enforce ordinances on the same subject.

§ 155-B:15. Appeal.

A party aggrieved by the judgment of a municipal or district court upon issue joined in such case may, within 15 days after the rendition of the judgment, appeal to the superior court therefrom and the superior court shall hear said appeal forthwith.

CHAPTER 155-E.
LOCAL REGULATION EXCAVATIONS

§ 155-E:2. Permit Required.

II. Abandoned Excavations.

(b) In addition to the enforcement remedies of RSA 155-E:10, the regulator may order the owner of any land upon which an abandoned excavation is located to either file a reclamation timetable, to be approved by the regulator, and bond or other security as described in subparagraph II(a)(1), or to complete reclamation in accordance with this chapter within a stated reasonable time. Such an order shall only be made following a hearing for which notice has been given in accordance with RSA 155-E:7, if the regulator finds that the public health, safety, or welfare requires such reclamation. If the owner fails to complete reclamation within the time prescribed in the order, the regulator may request the governing body to cause reclamation to be completed at the expense of the municipality. The municipality's costs shall constitute an assessment against the owner, and shall create a lien against the real estate on which the excavation is located. Such assessment and lien may be enforced and collected in the same manner as provided for real estate taxes.

CHAPTER 162-K.
MUNICIPAL ECONOMIC DEVELOPMENT AND REVITALIZATION DISTRICTS

§ 162-K:1. Local Option.

Any city or town may adopt this chapter and shall thereafter have all the authority, powers, duties and responsibilities set forth in this chapter.

I. A city may adopt this chapter by majority vote of the legislative body of the city after notice and hearing as set forth in RSA 162-K:4.

II. A town may adopt this chapter by majority vote of the voters present and voting at any legal town meeting under a proper article and after notice and hearing as set forth in RSA 162-K:4.

§ 162-K:2. Definitions.

In this chapter:

I. "Budget submission date" has the meaning set forth under RSA 273-A:1, III.

II. "Development district" means a specific area within the corporate limits of any municipality which has been so designated and separately numbered by the legislative body of said municipality acting under this chapter.

III. "Development program" means a statement of objectives of the municipality for improvement of a development district established under RSA 162-K:6.

IV. "District administrator" means the head of the department, office agency, municipal housing and redevelopment authority or corporation designated under RSA 162-K:13.

V. "Governing body" means the board of aldermen or city council in the case of a city and the board of selectmen in the case of a town.

VI. "Legislative body" means the board of aldermen or city council in the case of a city and the town meeting in the case of a town.

VII. "Maintenance and operation" means all activities necessary to maintain facilities after they have been developed and all activities necessary to operate the facilities including but not limited to informational and educational programs, and safety and surveillance activities.

VIII. "Municipality" means a city or town.

IX. "Parking structure" means any building the principal use of which is designed for and intended for parking of motor vehicles, and includes open air parking on parking lots.

X. "Substantially residential development district" means any development district in which 40 percent or more of the land area, exclusive of streets and open space, is used for residential purposes at the time the district is designated.

XI. "Tax increment" means the amount of taxes raised in a development district due to increases in assessed value over the assessed value of the district at the time of its establishment.

§ 162-K:3. Authorization; Initial Adoption.

A municipality which adopts this chapter shall thereafter be authorized to establish one or more development districts. For each such district, the municipality shall establish a development program and a tax increment financing plan. A municipality that has not previously adopted this chapter may carry out the planning and hearing procedures for establishment of one or more development districts at the same time it is conducting the planning and hearing procedures on initial adoption of this chapter; provided that any vote on establishing a particular development district shall not be taken until after the legislative body shall have voted on the question of adopting this chapter.

§ 162-K:4. Hearing.

Prior to adopting this chapter or designating any development district, a hearing on the subject shall be conducted in the municipality. The hearing shall be conducted by the governing body. The hearing shall be held at least 15 days prior to the date on which action on the proposal is scheduled to take place. Notice of the hearing, including a description of any proposed district, shall be posted in 2 appropriate places in the municipality or published in a newspaper of general circulation in the municipality at least 7 days prior to the hearing.

§ 162-K:5. Establishment of Districts; Limitations.

Upon a finding that such action will serve public purposes, the legislative body of the municipality may create, within its jurisdiction, development districts. Not less than 60 percent of the area of any development district shall consist of land which has been platted and developed. The area of a district shall not be enlarged after 5 years following the date of designation of the district. Municipalities establishing development districts shall comply with one of the following limitations:

I. The total acreage included in any one development district when designated shall not exceed 1-1/2 percent of the total acreage of the municipality, and when added to the total current acreage within the development districts for which bonds remain outstanding shall not exceed 3 percent of the total acreage of the municipality.

II. The total assessed value of taxable real property of any one development district when designated shall not exceed 5 percent of the most recent total assessed value of taxable real property in the municipality, and when added to the current total assessed value of taxable real property within development districts for which bonds remain outstanding, shall not exceed 10 percent of the most recent total assessed value of taxable real property in the municipality.

§ 162-K:6. District Establishment and Development Programs.

A municipality which has adopted this chapter and which intends to establish a development district shall, in addition to establishing the district, establish a development program under this section and a tax increment financing plan under RSA 162-K:9 and 10.

I. The development program shall contain a complete statement as to the public facilities to be constructed within the district, the open space to be created, the environmental controls to be applied, the proposed reuse of private property, and the proposed operations of the district after the capital improvements within the district have been completed.

II. The development program shall also provide for carrying out relocation of persons, families, business concerns, and others displaced by the project, pursuant to a relocation plan, including the method for the relocation of residents in decent, safe and sanitary dwelling accommodations, and reasonable moving costs, determined to be feasible by the municipality.

III. In conformity with the development program, within the district, the municipality may:

(a) Acquire, construct, reconstruct, improve, alter, extend, operate, maintain or promote developments aimed at improving the physical facilities, quality of life and quality of transportation;

(b) Acquire land or easements through negotiation or through powers of eminent domain;

(c) Adopt ordinances regulating the use of public parking structures and other facilities constructed within the development district and access to them and the conditions under which such access is allowed. Traffic regulations may include, but shall not be limited to, direction and speed of traffic, kinds of service activities that will be allowed in arcades, parking structures and plazas, and rates to be charged in the parking structures;

(d) Require construction of buildings within the district so as to accommodate and support pedestrian systems which are part of the program for the development district. When the municipality requires for the public benefit the construction of columns, beams or girders with greater strength than required for normal building purposes, the municipality shall reimburse the owner for the added expense from development district funds;

(e) Install lighting systems, street signs and street furniture, landscaping of street and public property, and snow removal systems compatible with the character of the district;

(f) Acquire property for the district;

(g) Lease air rights over public property and spend public funds for constructing the foundations and columns in the public buildings strong enough to support the buildings to be constructed on air rights;

(h) Lease all or portions of basements, ground and second floors of the public buildings constructed in the district; and

(i) Negotiate the sale or lease of property for private development if the development is consistent with the development program for the district.

§ 162-K:7. Grants.

A municipality may accept grants or other financial assistance from the government of the United States, the state of New Hampshire or any other entity to do studies and to construct and operate the public improvements authorized by this chapter.

§ 162-K:8. Issuance of Bonds.
The municipality may authorize, issue and sell general obligation bonds, which shall mature within 30 years from the date of issue, to finance the acquisition and betterment of real and personal property needed to carry out the development program within the development district together with all relocation costs incidental thereto. Bonds issued under authority of this chapter shall be payable in annual payments which shall be so arranged that the amount of annual payment of principal and interest in any year on account of any bond shall not be less than the amount of principal and interest payable in any subsequent year by more than 5 percent of the principal of the entire bond. The total amount of such payments shall be sufficient to extinguish the entire bond on account of which they are made at maturity. The first payment of principal on any bond shall be made no later than 5 years and the last payment not later than 30 years after the date thereof. Each authorized issue of bonds shall be a separate loan. All dedicated tax increments received by the municipality pursuant to RSA 162-K:10 shall be pledged for the payment of these bonds and used to reduce or cancel the taxes otherwise required to be extended for that purpose, and the bonds shall not be included when computing the municipality's net debt under RSA 33.

§ 162-K:9. Tax Increment Financing Plan.
The municipality shall adopt a tax increment financing plan for any development district established under this chapter. The plan shall allocate use of tax increments for retirement of bonds and notes, operation, maintenance and improvements in the district and for general municipal purposes.

I.A tax increment financing plan shall contain a statement of objectives of a municipality for improvement of a development district. Such plan shall be incorporated into the development program for the district. It shall contain estimates of the following: cost of the development program; sources of revenues to finance those costs including estimates of tax increments; amount of bonded indebtedness to be incur-red; and the duration of the program's existence. The plan shall also contain a statement of the estimated impact of tax increment financing on the assessed values of all taxing jurisdictions in which the district is located.

II. Before approving any tax increment financing plan, a public hearing shall be held as part of the hearing on the development district under RSA 162-K:4.

III. Before formation of a development district, the municipality shall provide a reasonable opportunity to the county commissioners of any county in which any portion of the development district is located and to the members of the school board of any school district in which any portion of the development district is located to meet with the governing body. The governing body shall fully inform the county commissioners and the school boards of the fiscal and economic implications of the proposed development district. The county commissioners and the school boards may present their recommendations at the public hearing. A municipality's tax increment financing plan may include agreements with the county commissioners and the school boards in which the district is located to share a portion of the captured tax increments of the district.

IV. A tax increment financing plan may be modified provided such modification shall be approved by the legislative body upon such notice and hearing and agreements as are required for approval of the original plan. In a case where the financing plan calls for the appropriation of a specific sum of money, the sum of money appropriated thereunder may be decreased or increased by the vote of the legislative body, provided that in a town under the municipal budget act no increase shall be valid which would violate the provisions of RSA 32:18, except as provided in RS 32:18-a. Any modification shall maintain use of dedicated tax increments for retirement of bonds and notes as required.

§ 162-K:10. Computation of Tax Increments.
I. Upon formation of a development district, the assessors of the municipality in which it is situated shall determine the current assessed value of the real property within the boundaries of the development district. The current assessed value so determined shall be known as the "original assessed value." Property exempt from taxation at the time of the determination shall be included at zero, unless it later becomes taxable, in which case its most recently determined assessed valuation shall be included. Each year thereafter, the assessors shall determine the amount by which the assessed value has increased or decreased from the original assessed value. The assessors shall also determine the proportion which any increase or decrease bears to the total assessed value of the real property in that district for that year.

II. Any amount by which the current assessed value of a development district exceeds the original assessed value is referred to as the captured assessed value. The assessors shall determine the amount of the captured assessed value each year.

(a) The tax increment financing plan shall designate the portion of captured assessed value which will be dedicated for retirement of bonds and notes and the portion of captured assessed value which will be dedicated to the operation and further development of the tax increment financing district.
(b) The portion of captured assessed value which is not used either for the purpose of retirement of bonds and notes or for the purpose of the operation and development of the tax increment financing district shall be deemed excess captured assessed value. Excess captured assessed value shall be returned to the tax lists.
(1) The excess captured assessed value may be fully used to finance the development program; or
(2) A portion of the excess captured assessed value may be used to finance the development program of the district and only that portion shall be set aside and the remainder shall be included with the other general tax revenues.
III. (a) Each subsequent year the assessors shall determine current assessed valuation, and tax increments and shall report them to the commissioner of the department of revenue administration according to the following method:
(1) If the municipality retains the full captured assessed value for the development district the assessors shall certify to the commissioner of revenue administration, for the purposes of the report required by RSA 41:15, the current assessed value, as the basis to equalize annually the valuation of property throughout the state, and the full captured assessed value, to be deducted from the current assessed valuation for the calculation of the property tax rate. The assessors shall extend all rates as established by the commissioner of revenue administration under the provisions of RSA 41:15 against the current assessed value, including all captured assessed value. In each year for which the current assessed value exceeds the original assessed value, the municipal tax collector shall remit to the municipality that proportion of all taxes paid that year on real property in the district which the captured assessed value bears to the total current assessed value. The amount so remitted each year is referred to in this section as the tax increment for that year.
(2) If the municipality retains only a portion of the captured assessed value for the development district and returns the remaining portion to the tax lists, the assessors shall include the current assessed value, to be used as a basis to equalize annually the valuation of property throughout the state, and that portion of the captured assessed value which the municipality does retain, to be deducted from the current assessed valuation for the calculation of the property tax rate. The assessors shall extend all rates against the total current assessed value. In each year for which the current assessed value exceeds the original assessed value, the municipal tax collector shall remit to the municipality that proportion of all taxes billed on real property in the district that the retained captured assessed value bears to the total current assessed value in the district. The amount so remitted each year is referred to as the tax increment.
(b) The general court finds that municipalities that have adopted a tax increment financing plan and issued tax increment financing plan bonds under this chapter before April 29, 1999, or which have adopted a tax increment financing plan and entered into contracts and incurred liabilities in relainace upon the tax increment plans under this chapter before April 29, 1999, have incurred obligations which must be honored. The general court recognizes also that in accordance with the intent of this chapter, such obligations were entered into in order to accomplish a public purpose and for the improvement of development in municipalities. Accordingly, the provisions of subparagraph III(a) shall not apply to tax increment financing plan districts which authorized and issued tax increment bonds under this chapter before April 29, 1999 or which adopted a increment financing plan under this chapter and entered into contracts and incurred financial liabilities in reliance upon such tax increment plan before April 29, 1999. This subparagraph shall only apply to tax development districts as they existed as of April 29, 1999. To the extent such tax increment financing plan is amended to increase the amount of bonded indebtedness, to increase the cost of the development program, or to extend the duration of the program's existence, this subparagraph shall not apply. The assessors shall determine assessed valuation and tax increments according to the following method:
(1.) If the municipality retains the full captured assessed value for the development district, the assessors shall certify to the commissioner of revenue administration for the purposes of the report required by RSA 21-J:34, no more than the original assessed value of the real property in the development district. The assessors shall extend all rates as established by the commissioner of revenue administration under the provisions of RSA 21-J:35 against the current assessed value, including all captured assessed value. In each year for which the current assessed value exceeds the original assessed value, the municipal tax collector shall remit to the municipality that proportion of all taxes billed that yar on real property in the district

which the captured assessed value bears to the total current assessed value. That amount is referred to in this section as the tax increment for that year.
(2.) If the municipality retains only a portion of the captured assessed value for the development district and returns the excess to the tax lists, the assessors shall certify to the commissioner of revenue administration for the purposes of the report required by RSA 21-J:34 the original assessed value and that portion of the captured assessed value which is shared with all the affected taxing districts for the purposes of determining the assessed value for computing property tax rates. The commissioner of revenue administration shall compute the rates of all taxes levied by the state, county, municipality, school district and every other taxing district in which the district is located on this aforementioned assessed value. The assessors shall extend all rates against the total current assessed value, including that portion of the captured assessed value which the municipality is retaining for the development district only. In each year for which the current assessed value exceeds that original assessed value, the municipal tax collector shall remit to the municipality that proportion of all taxes paid on real property in the district that the retained captured value bears to the total current assessed value in the district. That amount is referred to as the tax increment for that year.
IV. The municipality shall expend the tax increments received for any development program only in accordance with the tax increment financing plan. Tax increments shall be used only to pay off costs and administrative expenses incurred in developing the district.

§ 162-K:11. Annual Report.

The municipality's annual report shall contain a financial report for any development district in the municipality. The report shall include at least the following information: the amount and source of revenue of the district; the amount and purpose of expenditures, the amount of principal and interest on any outstanding bonded indebtedness, the original assessed value of the district, the captured assessed value retained by the district, the tax increments received and any additional information necessary to demonstrate compliance with the tax increment financing plan.

§ 162-K:12. Maintenance and Operation.

Maintenance and operation of the systems and improvements constructed under this chapter shall be under the supervision of the district administrator. The cost of maintenance and operation of the non-revenue-producing facilities together with excess of costs of operation and maintenance of revenue-producing facilities, if any, shall be charged against the development district in which it is located. The charges against each property within the district shall be in proportion to the benefit to the properties within the district 60 days before the budget submission date. The district administrator shall submit to the governing body of the municipality the maintenance and operating budget for the following year, and the prorated share of the budget to be charged to each property in the district. The budget for the district as approved by the municipality shall contain necessary appropriations and provisions for collecting charges against affected properties in the district.

§ 162-K:13. Administration.

The municipality may create a department or designate an existing department or office or agency or municipal housing and redevelopment authority, or form a corporation under RSA 292, to administer development districts. The district administrator may, subject to such rules and limitations as may be adopted by the governing or legislative body, be granted the power to:
I. Acquire property or easements through negotiations;
II. Enter into operating contracts on behalf of the municipality for operation of any of the facilities authorized to be constructed under this chapter;
III. Lease space to private individuals or corporations within the buildings constructed under this chapter;
IV. Lease or sell land and lease or sell air rights over structures constructed under this chapter;
V. Enter into contracts for construction of several facilities or portions thereof authorized under this chapter;
VI. Contract with the housing and redevelopment authority of the municipality for the administration of any or all of the provisions of this chapter;
VII. Certify to the governing body of the municipality, for acquisition through eminent domain, property that cannot be acquired by negotiation, but is required for implementation of the development program;
VIII. Certify to the governing body of the municipality the amount of funds, if any, which must be raised through sale of bonds to finance the program for development districts;
IX. Apply for grants from the government of the United States or other source.

§ 162-K:14. Advisory Board.

I. The legislative body of the municipality shall create an advisory board for each development district. The board shall consist of such number of members appointed or elected as determined by the legislative body. A majority of members shall be owners or occupants of real property within or adjacent to the development district. In a substantially residential development district, however, the board shall consist solely of owners or occupants of real property within or adjacent to the district.

II. The advisory board shall advise the governing body and district administrator on planning, construction and implementation of the development program and on maintenance and operation of the district after the program has been completed.

III. The governing body shall by resolution delineate the respective powers and duties of the advisory board and the planning staff or agency. The resolution shall establish reasonable time limits for consultation by the advisory board on the phases of the development program, and provide a mechanism for appealing to the governing body for a final decision when conflicts arise between the advisory board and the planning staff or agency, regarding the development program in its initial and subsequent stages.

§ 162-K:15. Relocation.

Unless they desire otherwise, provision shall be made for relocation of all persons who would be displaced by a proposed development district prior to displacement in accordance with the provisions of RSA 162-K:6. Prior to undertaking any relocation of displaced persons, the municipality shall insure that housing and other facilities of at least comparable quality be made available to the persons to be displaced.

CHAPTER 231.
CITIES, TOWNS AND VILLAGE DISTRICT HIGHWAYS

LAYING OUT HIGHWAYS

§ 231:28. Conditional Layout for Existing Private Rights-of-Way or Class VI Highways.
Whenever, pursuant to the provisions of this chapter, the selectmen receive a petition to lay out roads over existing private rights-of-way or to lay out a class V highway over an existing class VI highway and such private right-of-way or class VI highway does not conform to construction standards and requirements currently in effect in the town, the selectmen may conditionally lay out roads upon compliance with betterment assessments as provided in this section and in RSA 231:29-33. Prior to commencement of conditional layout, however, a public hearing shall be held, written notice of which shall be given by the appropriate governing board to all owners of property abutting or served by the private right-of-way or class VI highway, at least 14 days before the hearing, at which hearing details of the proposed construction, reconstruction or repairs, and the estimated costs thereof shall be presented by the selectmen. Conditional layout proceedings may commence 10 days following the public hearing unless within that period a petition not to conditionally lay out said thoroughfare signed by a majority of the owners of property abutting or served by the existing private right-of-way or class VI highway is received by the selectmen. If a highway is so laid out, the selectmen may construct, reconstruct, repair or cause to be constructed, reconstructed or repaired such highways, streets, roads, or traveled ways to conform in every way with the highway or street construction standards and regulations previously established by the town. The betterment assessments shall be assessed under the provisions of RSA 231:29.

§ 231:29. Betterment Assessments Against Abutters and Those Served.
The cost of constructing, reconstructing or repairing such highways, streets, roads or traveled ways shall be assessed by the selectmen against the owners of property abutting or served by such facilities in an amount not exceeding the entire cost of constructing, reconstructing or repairing the same, and the amount so assessed upon each such owner shall be reasonable and proportional to the benefits accruing to the land served. Said assessments may be payable in one year or payment may be prorated over a period not to exceed 10 years, in the discretion of the appropriate governing board. All such assessments thus made shall be valid and binding upon the owners of land so abutting or served by these betterments.

§ 231:30. Liens For Assessments.
All assessments made under the provisions of RSA 231:29 shall create a lien upon the lands on account of which they are made, which shall continue following the assessment until fully discharged in accordance with the terms set by each governing board or in compliance with any court judgment. Such assessments shall be subject to interest and such other charges as are applicable to the collection of delinquent taxes. The landowner shall have the same right of appeal and follow the same procedures as are applicable to the assessment of taxes.

§ 231:31. Collection of Assessments.
Betterment assessments authorized under RSA 231:29 shall be committed to the collector of tax with a warrant under the hands and seal of the appropriate governing board requiring him to collect them; and he shall have the same rights, authority and remedies and be subject to the same liabilities in relation thereto as in the collection of taxes.

§ 231:32. Abatement of Assessments.
For good cause shown, the selectmen may abate any such assessment made by them or by their predecessors.

§ 231:33. Repair and Maintenance.
After the betterments authorized by RSA 231:28 have been completed by a town, the highway agent or other duly authorized official under the direction of the selectmen shall have charge of all further repair and maintenance of such highways, streets, roads and traveled ways, and such highways shall be maintained, repaired and reconstructed by the town in which they are located without further assessment of the owners of property abutting or served by said facilities.

SIDEWALKS

§ 231:111. Construction of Sidewalks.

The mayor and aldermen of any city, upon petition, may construct sidewalks therein, with or without edge stones, and covered with any appropriate material, and for that purpose may widen and straighten any highway as in other cases, except that the notice of proceedings shall state that the construction of a sidewalk is contemplated.

§ 231:112. Assessing Abutters.

In constructing such sidewalks such board may assess upon the owners of the property abutting on such street a portion not exceeding 1/2 of the expense of constructing the same, and the amount so assessed upon each of such owners shall be reasonable, and proportional to the benefits accruing to the land upon which such assessment is laid; said assessments may be payable in one year or prorated over a period not to exceed 10 years, in the discretion of the board; and all assessments thus made shall be valid and binding upon the owners of such land, and shall be a lien thereon for one year after the same are made and notice given to the persons assessed, and said lands may be sold for non-payment thereof as in the case of non-payment of taxes on resident lands. The landowner shall have the same right of appeal, with the same procedure, as in other highway cases.

§ 231:113. Repair and Maintenance.

The highway agent, under the direction of the mayor and aldermen of a city or the selectmen of a town shall have charge of the repair of all sidewalks therein constructed under the provisions of this subdivision, and such sidewalks shall be maintained, repaired and reconstructed by the city or town in which they are located without further assessment to the abutting owner.

PUBLIC PARKING FACILITIES

§ 231:124. Lien for Assessment or Rentals.

All assessments under the provisions of RSA 231:120 and 122 shall create a lien upon the lands on account of which they are made, which shall continue until one year from October 1 following the assessment, and, in case an appeal has been taken and the assessment has been sustained in whole or in part upon such appeal, until the expiration of one year from such decision, whichever is later. Such assessments shall be subject to the interest and such other charges as are applicable to delinquent taxes. In the event that the assessments are payable over a period of years, then the assessment shall be prorated on an annual basis and the lien on said lands shall attach annually.

§ 231:125. Collection of Assessments.

Assessments provided in RSA 231:120 and 122 shall be committed to the collector of taxes, with a warrant under the hands and seal of the assessors requiring him to collect them; and he shall have the same rights and remedies and be subject to the same liabilities in relation thereto as in the collection of taxes.

§ 231:130-a. Notification of Unpaid Fines.

I. The legislative body of any municipality may adopt the provisions of this section. Each municipality which does so shall:

(a) Maintain a record in the office of the town or city clerk which shall contain a listing of all residents of such municipality who have outstanding parking violations incurred in municipalities which have adopted the provisions of this section.

(b) Notify the town or city clerk of any other municipality which has adopted the provisions of this section of any outstanding parking violations incurred by residents of such municipality within the limits of the notifying municipality.

(c) Notify the town or city clerk of any municipality which has adopted the provisions of this section of the payment of any outstanding parking violations incurred by residents of such municipality within the limits of the notifying municipality. Such action shall be taken within 10 days of the payment of the outstanding violation.

II. The town or city clerk of each municipality which has adopted the provisions of this section shall update and keep readily available the records required by RSA 231:130-a, I(a), in order that such records may be consulted at such time as residents of such municipalities apply for permits for the registration of motor vehicles pursuant to RSA 261:148.

CHAPTER 261.
CERTIFICATES OF TITLE AND REGISTRATION OF VEHICLES

Certificate of Title.

§ 261:4. Application for Certificate.

IV. The department shall furnish every town clerk and may furnish to certain dealers and financial institutions, forms for application for certificate of title and shall have such forms available at the office of the division. Said forms shall be prepared in typewritten form from information supplied by the owner, either by an employee of the division, town clerk, such dealer or such financial institution. Every application for certificate of title shall be examined by the town clerk to determine whether it has been completed according to law. For preparation, examination, record keeping, and filing of such forms as herein provided a town clerk shall be paid a fee of $2 by the owner of each application, which shall be in addition to any other fees required under the provisions of this chapter. For preparation of such forms and remittance of required fees by such a dealer or such a financial institution, said dealer or institution may charge a maximum fee of $2. In the event said dealer or institution charges more than said maximum, he or it shall be guilty of a violation.

§ 261:71. Payment of Resident Tax Required.

No person shall obtain a permit to register a vehicle, a registration for a vehicle, or a license to drive a vehicle, without first showing or causing to be shown to the issuing person a tax collector's receipt for the payment of any resident taxes for which he is liable for the preceding or current year or without first executing an affidavit under the penalties of perjury, that he has paid all resident taxes for the preceding or current year for which he is liable or been lawfully relieved from such payment by reason of exemption or abatement; provided, however, that a permit or registration or license, as the case may be, may be issued if the selectmen or assessors shall certify that in their opinion the applicant should be granted such permit, registration or license even though such taxes have not been paid.

§ 261:71-a. Payment of Federal Heavy Truck Use Tax Required.

The commissioner is authorized to adopt rules under RSA 541-A, requiring proof of filing or proof of payment of the federal heavy truck use tax before issuing a permit to register a commercial vehicle as federal law or rules may require as a condition to the receipt of any federal funds.

§ 261:72. Affidavit Required.

No official or other person shall issue a permit to register a vehicle, or registration for a vehicle, or a license to drive a vehicle, without first requiring the applicant or his agent to show a tax collector's receipt for the payment of any resident taxes for which the applicant is liable for the preceding or current year unless said official or person has in his possession records indicating such taxes have been paid, or without first requiring the applicant to make an affidavit under the penalties of perjury that all resident taxes for which he is liable for the preceding or current year have been paid.

§ 261:72-a. Emissions Certificate Required.

I. Not later than July 1, 1997, or the commencement of the emissions inspection program, whichever is first, the registration of any vehicle subject to emissions inspection, as determined by RSA 268:2, XX, which was either scheduled for a biennial emissions inspection or was registered to a new person, shall be suspended unless a certificate of compliance or a certificate of exemption is presented either:

(a) For the renewal of registration:

(1) At the time of registration to the department or a municipal agent authorized under RSA 261:74-a through 261:74-g that was issued within the previous 90 days; or

(2) Not later than 45 days after the date of registration to the department or authorized agent. The registrant shall be provided at the time of registration with a notice of emissions inspection deficiency detailing the necessary steps to come into compliance and any enforcement action that the registrant may be subject to. The department shall send to the registrant a final notice of emissions inspection deficiency at approximately 20 days from the date of registration if the vehicle is still in noncompliance. The final notice shall state that on the date 45 days from the date of registration the vehicle's registration shall be automatically suspended and the vehicle plates shall be subject to confiscation by the department, without further notice, unless compliance is demonstrated before such date.

(b) For a vehicle registration to a new owner:

(1) As provided for in RSA 261:72-a, I(a); or
(2) At the time of registration to the department or a municipal agent authorized under RSA 261:74-a through 261:74-g that was presented or obtained by the previous vehicle owner and that was issued within the previous 12 months.
II. A suspended registration shall not be restored until all requirements of the law are complied with, including the issuance of a certificate of compliance or a certificate of exemption for the vehicle. The department is authorized to confiscate the number plates of any vehicle upon suspension of its registration.
III. A certificate of compliance or a certificate of exemption shall not be a requirement for the issuance of a permit for registration by municipalities under RSA 261:148.
IV. This section shall not apply to the initial registration of a new vehicle which has been titled for the first time.
V. The commissioner shall adopt rules, after public hearing, for the reregistration of subject vehicles that are temporarily located out of state or are otherwise unavailable during the time period of required reregistration and which are scheduled for biennial emissions inspection. Such rules may, provided the emissions reductions expected from such vehicles under the emissions inspection program are not significantly compromised, allow for the following:
(a) Reliance upon results of emissions inspections performed on such vehicles in other states that have agreed to inspect New Hampshire registered vehicles and which have comparable inspection requirements.
(b) Notwithstanding paragraph I, the reregistration of such vehicles without meeting emissions inspection requirements, provided the vehicles meet such requirements within a certain time period, as determined by the commissioner.

§ 261:72-b. Ten-Day Emissions Registration.

The owner of any vehicle that has had its registration suspended for violating emissions testing requirements under RSA 261:72-a may apply to the division for a one-time, in-transit registration for such vehicle for the purpose of transporting the vehicle for emissions related testing, repairs and subsequent registration. Application shall be made on a form furnished by the division for such purposes and shall contain such information as the director may require. If satisfied that the vehicle is to be driven as provided in this section, the division, upon payment of a fee of $10, shall assign to such vehicle a distinctive number and deliver to the applicant an in-transit as the director shall prescribe. The registration shall specify the terms and conditions under which the vehicle may be driven upon the ways of this state, and no such vehicle shall be operated in violation of such terms and conditions.

§ 261:73. Penalty for False Statements.

Whoever makes a false statement relative to the payment of a resident tax as herein provided shall be guilty of a violation and his registration may be suspended for a period not exceeding 3 months. Whoever willfully makes any other false statement for the purpose of procuring a registration or permit shall be guilty of a violation. All fines collected for violation of the provisions relating to false statements concerning the payment of resident taxes shall be for the use of the towns in which the arrests are made.

REGISTRATION BY MUNICIPAL AGENTS

§ 261:74-a. Agents Appointed.

With the approval of the governing body of a city or town and subject to the direction and approval of the commissioner, the director may appoint municipal officials as agents to issue, renew or transfer motor vehicle registrations. The director shall determine the optimum number of registration agents that the division can reasonably accommodate. The appointment of any municipal official as a registration agent for the purposes of this subdivision shall continue while the agent holds his office or employment with the municipality, except as provided in RSA 261:74-b and 261:74-f.

§ 261:74-b. Qualifications and Training of Agents.

No municipal official shall be appointed as an agent unless he and his staff meet the qualifications and successfully complete the training program established under RSA 261:74-g. No agent shall continue to be authorized to perform the duties required under this subdivision unless he and his staff continue to meet the qualification and training requirements.

§ 261:74-c. Duties of Agents.

Each registration agent and his staff shall perform all of the duties necessary to issue, renew or transfer motor vehicle registrations, unless the director determines otherwise.

§ 261:74-d. Additional Fees Charged by Agents.
Each registration agent may charge an applicant not more than $3.00, $.50 of which is to recover local production and administrative costs, that shall be in addition to the fees otherwise required to issue, renew or transfer a motor vehicle registration. The remaining $2.50 of this fee shall be retained either by the municipality if the registration agent receiving the fee is on salary to the municipality, or by the agent if the agent is not on salary to the municipality but is paid on a fee basis.
§ 261:74-e. Examination of Records.
Any registration agent appointed pursuant to this subdivision shall be deemed to have given his consent for authorized agents of the department and any auditor employed by the legislative budget assistant to examine, during usual business hours, the records required to be preserved under this chapter; provided that no registration agent shall be subjected to unnecessary examinations or investigations.
§ 261:74-f. Revocation of Agency Status.
I. If the governing body of a city or town requests that the appointment of the municipal official as registration agent be revoked, it shall notify the director, who shall revoke the municipal official's appointment as a registration agent.
II. If the director determines that a registration agent has not continued to fulfill the requirements of RSA 261:74-b or has violated any of the rules adopted pursuant to RSA 261:74-g, he shall commence the procedure established in paragraph III.
III. Any registration agent whose appointment is sought to be revoked shall be afforded the opportunity of a hearing before the director or his designee prior to such revocation. Following the hearing, the director may revoke the appointment as a registration agent upon satisfactory evidence that the rules adopted pursuant to RSA 261:74-g have been violated and that the revocation is in the best interest of the state.
IV. Upon the revocation of such agency, the person shall surrender to the department or its authorized agent all materials issued by the state under the provisions of this subdivision and all records pertaining to all matters authorized by this subdivision.
V. Whenever an authorized auditor of the department, with the approval of the commissioner, determines that the public interest requires immediate action, the director may issue a temporary order suspending the authority of a registration agent to issue, renew or transfer registrations, pending a hearing.
§ 261:74-g. Rulemaking.
The director shall adopt rules pursuant to RSA 541-A relative to:
I. Minimum standards for the qualification of registration agents and their staff;
II. Training requirements and programs for registration agents and their staffs;
III. The collection, deposit and remittance of state funds pursuant to this subdivision;
IV. The completion of required reports and records and their submission to the department;
V. Minimum standards of accuracy, legibility and timeliness of submission for documents and reports;
VI. The bonding of registration agents and their staffs to indemnify the state in case of loss;
VII. The efficient and economical administration of this subdivision.

MUNICIPAL PERMITS FOR REGISTRATION

§ 261:148. Permit Required.
No vehicle, except an OHRV, snow traveling vehicle or moped, owned or controlled by a resident of this state shall be registered under the provisions of this chapter until the owner or person controlling the same has obtained a permit for registration from the city or town wherein he resides. This section shall not apply to vehicles which constitute stock in trade of a manufacturer or of a bona fide dealer. The town or city clerk shall issue such permits to vehicles exempted from registration fees under RSA 261:92 at no charge. If the town or city has adopted the provisions of RSA 231:130-a, no such permit shall be issued unless the town or city clerk's records reveal no outstanding parking violations in this state. No such permit shall be issued unless the owner or person controlling the vehicle presents to the town or city clerk:
I. A certificate of title if required by the provisions of this chapter, or application for such certificate of title; or
II. In the case of a vehicle exempted from the title requirements of this chapter:
(a) A bill of sale from such previous owner; or
(b) If the previous owner was a dealer in vehicles, a temporary registration certificate.
III. The bill of sale required by the provisions of paragraph II shall contain the following information:
(a) The date of the sale;

(b) A description of the vehicle including:
(1) Make;
(2) Model;
(3) Vehicle identification number;
(4) Model year;
(5) Year of manufacture;
(6) Type of body; and
(7) Number of cylinders.
(c) Name and address of purchaser; and
(d) Signature and address of seller.
IV. In the case of any vehicle, a certificate of registration to the same owner for a current or previous registration period.

§ 261:150. Transfer Credits.

I. Upon transfer of ownership of a vehicle the permit shall expire; provided, however, that any owner who has paid a permit fee for registration of a vehicle the ownership of which is transferred or of one which is subsequently totally lost by fire, theft, or accident, during the same registration period, shall be entitled, upon the payment of $5, to credit to the amount of any such permit fee toward other permit fees which may be required of him in the same registration period. The difference, if any, between the credit and the amount due on the newly registered vehicle shall be prorated for the remainder of the registration period.
II. If the ownership of a vehicle is not transferred, but the owner wishes to register another vehicle under the original vehicle registration during the same registration period, he shall be entitled, upon the payment of $5, to credit the amount of any such permit fee toward other permit fees which may be required of him in the same registration period. The difference, if any, between the credit and the amount due on the newly registered vehicle shall be prorated for the remainder of the registration period.
III. Any person who owns a vehicle and transfers the registration on that vehicle to a leased vehicle, and any person who leases a vehicle and transfers the registration on that vehicle to an owned or leased vehicle shall be entitled to a credit for the permit fee in the same manner and subject to the same fee as provided in this section. The registration shall be processed to expire according to the formula set forth in RSA 261:62. If the transfer extends the expiration of the existing registration, pro-rated fees shall be charged for the additional months in the new registration period. If the transfer shortens the registration period from the existing registration period no refund shall be issued.

§ 261:151. Refunds.

No portion of any permit fee once paid shall be repaid to any person, provided that in a case where the department acting under the authority of law shall have refused upon original application for the registration period to register the vehicle to which the permit relates, the town clerk, upon application therefor, shall refund the said permit fee. The exception provided in this section shall not apply to a permit fee made up in whole or in part of transfer credits.

§ 261:152. Preparation of Documents.

Permits shall be in the form prescribed by the director and shall be issued with such duplicates as he shall determine. The town clerk shall prepare forms for permits and applications for registration of vehicles as required by RSA 261:52. Said forms shall be prepared by typewriter or printer. Distribution of such documents shall be made as determined by the director. For preparation of the forms hereunder the town clerk shall receive a fee of $2 for each application. The fee shall be paid by the applicant for registration and shall be in addition to any other fees required hereunder. The term "town clerk" as used in this section shall include the person in a city who has been designated by the city government to issue such documents.

§ 261:153. Fees for Registration Permits.

I. The treasurer of each city, or such other person as the city government may designate, and the town clerk of each town shall collect fees for such permits as follows: on each vehicle offered for registration a sum equal to 18 mills on each dollar of the maker's list price for a vehicle manufactured in the current calendar year, 15 mills on each dollar of the maker's list price for a vehicle manufactured in the first preceding calendar year, 12 mills on each dollar of the maker's list price for a vehicle manufactured in the second preceding calendar year, 9 mills on each dollar of the maker's list price for a vehicle manufactured in the third preceding calendar year, 6 mills on each dollar of the maker's list price for a vehicle manufactured in the fourth preceding calendar year and 3 mills on each dollar of the maker's list price for a vehicle manufactured in the fifth preceding calendar year and any calendar year prior thereto. In no event, however,

shall the fee be less than $5. Registration permit fees for construction equipment as defined in RSA 259:42, shall be governed by RSA 261:64. The director shall make the final determination of year of manufacture of a vehicle in any case in which a dispute arises. The fee collected hereunder for a vehicle used only in the manner and for the purposes specified in RSA 261:82 and for an agricultural/industrial utility vehicle, as defined in RSA 259:2-a, shall be $5; and provided further, that the fee collected hereunder for a farm tractor shall be $5. In cases of doubt, the director may investigate for the purpose of determining eligibility for limited purpose registrations.

II. In all cases the manufacturer's list price shall be rounded off to the nearest $100 and the actual permit fee shall be rounded off to the nearest dollar.

III. If the permit is issued for a vehicle specified in RSA 261:141, III in a month other than the month in which the anniversary of the owner's birth occurs, the amount of the permit fee shall be changed as follows:

(a) If the month in which the anniversary of the owner's birth occurs will be one of the next 4 months, the permit fee shall be increased by 1/12 for each whole month or part thereof remaining until the end of the month in which such anniversary will occur and the owner shall not be required to obtain a permit for the next registration period.

(b) In all other cases for vehicles specified in RSA 261:141, III the permit fee shall be determined by multiplying 1/12 of the permit fee for the vehicle times the total number of whole months and any part of a month remaining until the end of the month in which the anniversary of the owner's birth occurs, and the owner shall be required to obtain a permit for the next registration period.

IV. Each designated city official as the city government may designate and the town clerk of each town shall use the straight line method in computing fees stipulated in paragraph I for any registration. The straight line method means that no registrant shall pay less or more than 12 months at each stipulated mill rate, whether such 12 months extend over one or more registration periods. The mill rate to be charged on a vehicle originally offered for registration by a registrant shall be based on the year of manufacture of the said vehicle and shall continue for the next 12 months, including the month of registration. For each successive 12 months registration of the same vehicle thereafter, whether or not such 12 months registration extends beyond one or more registration periods, the fees to be charged shall be computed successively at the next lower mill rate; provided, that the minimum rate to be charged for any registration shall always be 3 mills on each dollar of the maker's list price of a vehicle.

V. Beginning July 1, 1989, in addition to each registration fee collected under paragraph I, there may be collected an additional fee for the purposes of a town reclamation trust fund as established in RSA 149-M:18. Of this amount, $.50 shall be retained by the city official designated by the city government or by the town clerk for administrative costs and the remaining amount shall be deposited into the reclamation trust fund established by the town for the purpose of paying collection and disposal fees for the town's motor vehicle waste. For the purposes of this paragraph, "motor vehicle waste" means "motor vehicle waste" as defined in RSA 149-M:18. A town which collects such additional fees shall not charge a disposal fee for motor vehicle waste at the town's solid waste disposal facility. If a town finds the additional fee is not sufficient to cover fees for collection and disposal of town motor vehicle waste, it shall notify the office of state planning. The office shall study the fee in accordance with RSA 4-C:1 and make recommendations, if necessary, for increases in the fee. The additional fee schedule shall be graduated by class of vehicle as follows:

(a) The fee for heavy vehicles, including mobile homes and house trailers, heavy trucks and truck-tractors whose gross weight exceeds 18,000 pounds, and buses shall be $5.

(b) Unless otherwise provided, the fee for automobiles, light vehicles including trucks, and commercial motorized vehicles including tractor trailers, shall be $3.00.

(c) Unless otherwise provided, the fee for special use vehicles including all-terrain vehicles, agricultural and farm vehicles, and historic vehicles and for 2-wheeled vehicles including mopeds, motorcycles, and non-motorized car and boat trailers, shall be $2.

VI.(a) Beginning on July 1, 1997, in addition to the motor vehicle registration fees collected under paragraphs I and V, the legislative body of a municipality may vote to collect an additional fee for the purpose of supporting a municipal and transportation improvement fund, which shall be a capital reserve fund established for this purpose and governed by the provisions of RSA 34 and RSA 35 for cities and towns, respectively. Of the amount collected, up to 10 percent, but not more than $0.50 of each fee paid, may be retained by the local official designated by the municipal government or by the town or city clerk for administrative costs. The remaining amount shall be deposited into the municipal transportation

improvement fund established to allow a community to fund, wholly or in part, improvements in the local or regional transportation system including roads, bridges, bicycle and pedestrian facilities, parking and intermodal facilities, electric vehicle charging stations, and public transportation. The funds may be used for engineering, right-of-way acquisition, and construction costs of transportation facilities, including electric vehicle charging stations, and for operating and capital costs of public transportation only. The funds may be used as matching funds for state or federal funds allocated for local or regional transportation improvements. Such funds shall be appropriated by the legislative body of the municipality for the purposes provided in this paragraph only and shall not be used to offset any other non-transportation appropriations made by the municipality.

(b) The maximum fee charged under this paragraph shall be $5. The municipality shall establish the required fee, up to the maximum amount allowable, based on anticipated funding needs for transportation improvements. The additional fee shall be collected from all vehicles, both passenger and commercial, with the exception of all terrain vehicles as defined in RSA 215-A:1, I-b and antique motor vehicles or motorcycles, as defined in RSA 259:4.

(c) Any town or city may adopt the provisions of subparagraphs (a) and (b) for an optional additional motor vehicle registration fee to fund municipal transportation improvements in the following manner:

(1) In a town, the question shall be placed on the warrant of a special or annual town meeting under the procedures set out in RSA 39:3, and shall be voted on by ballot. In a city, the legislative body may consider and act upon the question in accordance with their normal procedures for passage of resolutions, ordinances, and other legislation. The legislative body of a city may vote to place the question on the official ballot for any regular municipal election, or in the alternative, shall place the question on the official ballot for any regular municipal election upon submission to the legislative body of a petition signed by 5 percent of the registered voters.

(2) The selectmen or city council shall hold a public hearing on the question at least 15 days but not more than 30 days before the question is to be voted on. Notice of the hearing shall be posted in at least 2 public places in the municipality and published in a newspaper of general circulation at least 7 days before the hearing.

(3) A town or city may choose to restrict the use of the municipal transportation improvement fund to one or more of the transportation system modes provided for in paragraph VI(a). Any such restriction shall be so stated in the wording of the question.

(d) If a majority of those voting on the question vote “Yes”, the additional motor vehicle registration fee shall apply within the town or city on the date set by the selectmen or the city council.

(e) (1) A town or city may consider rescinding its action in the manner described in subparagraph (c). The wording of the question shall be the same as that was adopted by the town or city, except the word “adopt” shall be changed to “rescind”.

(2) If a majority of those voting on the question vote “Yes”, following the action taken to rescind, the additional motor vehicle registration fee shall not apply within the town or city.

§ 261:154. Additional Fees for Registration Permits.

The governing bodies of towns and cities of a population greater than 50,000 as determined by the last federal census may, subject to the provisions of RSA 261:155, direct the city treasurer or the town clerk to collect in addition to the fees imposed in RSA 261:153, fees for such permits as follows: a sum not to exceed 5 mills on each dollar of the maker's list price for a current model year vehicle, a sum not to exceed 4 mills on each dollar of the maker's list price for the first preceding model year vehicle, a sum not to exceed 3 mills on each dollar of the maker's list price for the second preceding model year vehicle, a sum not to exceed 2 mills on each dollar of the maker's list price for the third preceding model year vehicle, and a sum not to exceed one mill on each dollar of the maker's list price for the fourth preceding model year vehicle and any model year prior thereto. In no event, however, shall the fee be less than one dollar. The director shall make the final determination of any vehicle model year in any case in which a dispute arises. All fees collected under this section shall be used for the construction, operation and maintenance of public parking facilities as provided in RSA 231:114-129.

§ 261:155. Optional Referendum, Two-Thirds Vote of Governing Body, on Permit Fees.

I. Optional Referendum. If the governing body of a town or city wishes to place the question of whether or not to collect the fees imposed by RSA 261:154 on a referendum to be voted upon at any regular municipal election or at a special election called for the purpose, they may do so. Should a referendum be held, the following question shall be submitted: "Shall the governing body of this municipality be instructed to adopt

provisions calling for additional vehicle permit fees to be used for the construction of public parking facilities?" The governing body shall be bound by the outcome of the referendum.
II. Two-Thirds Vote of Governing Body. If the governing body of a town or city decides not to hold the referendum pursuant to paragraph I, a 2/3 vote of the entire membership of the governing body shall be necessary in order to collect the fees imposed by RSA 261:154.

§ 261:156. Collection of Insufficient Fund Checks.

The director, upon receipt of a complaint from the city official whom the city government may designate, or the town clerk of a town that a person has paid a permit fee with a bad check as defined in RSA 638:4, may suspend the registration privilege of such person until the city official or town clerk has been reimbursed the full amount of such check and any protest fees. The suspension of a registration privilege under the provisions of this section shall not limit criminal prosecution under RSA 638:4.

§ 261:157. Exemption of Amputee and Other Disabled Veterans.

No fee shall be charged for a permit to register a motor vehicle owned by a veteran of World War I or II, the Korean conflict, or the Vietnam conflict who because of being an amputee, paraplegic or having suffered loss or use of a limb from a service connected cause, as certified by the United States Department of Veterans Affairs, has received said vehicle from the United States government or cash settlement in lieu thereof; or because of a disability incurred in, or aggravated by such service, and upon satisfactory proof that the veteran is evaluated by the United States Department of Veterans Affairs to be totally and permanently disabled from such service-connected disability.

§ 261:157-a. Exemption for Prisoners of Wars.

The legislative body of a city or town may adopt an ordinance waiving the fee to be charged for a permit to register one motor vehicle owned by any person who was captured and incarcerated for 30 days or more while serving in a qualifying war or armed conflict as defined in RSA 72:28, V, and who was honorably discharged, provided the person has provided the city or town clerk with satisfactory proof of these circumstances.

§ 261:158. Exemption for Publicly Owned and Emergency Vehicles.

No fee shall be charged for a permit to register any of the following:
I. Any motor vehicle owned by a nonprofit organization and used exclusively without charge for emergency purposes.
II. Any motor vehicle owned or driven by the state or by any county, city, town or school district.
III. Any motor vehicle owned or driven by any volunteer fire department.
IV. Any motor vehicle owned or driven by any public or private educational institution which is used for the purpose of student driver training.

§ 261:159. Exemption for Blind Veterans.

No fee shall be charged for a permit to register a vehicle owned by a veteran who has been determined by the Department of Veterans Affairs to be suffering from total blindness as a result of a service-connected disability.

§ 261:160. Collection of Permit Fees in Unorganized Places.

County treasurers shall receive permit fees and issue permits under this chapter to persons residing in unorganized places in any county. Such fees shall be for the use of the county in which such place is situate, except that the county treasurer shall be entitled to receive therefrom $.25 for each permit issued.

§ 261:161. Expiration of Permits.

All permits for registration of vehicles provided for in this chapter shall expire at the same time as is specified for the expiration of the registration of the vehicle for which the permit was issued.

§ 261:162. Taxation of Motor Vehicles Prohibited.

Motor vehicles owned or controlled by residents of this state shall not be taxed.

§ 261:163. Nonresident Commercial Permit Fees.

The amount of the fee for the permit for registration required by RSA 261:42 shall be 1/2 the amount of the registration fee for such vehicle.

§ 261:164. Disposition of Nonresident Commercial Permit Fees.

Statute text
All fees received by the department under the provisions of this subdivision shall be credited to the department of transportation for the maintenance of ways.

§ 261:165. Accounting for Receipts of Permit Fees.

Each designated city official and town clerk shall keep an account of the money received by him or her for vehicle permit fees collected. The clerk or official shall remit all fees collected to the town or city treasurer or to the treasurer's designee as provided by RSA 41:29, VI, at least on a weekly basis, or daily whenever permit fee receipts total $1,500 or more. Such permit fees shall be used for the general purposes of the city or town. Failure of the city official or town clerk to remit permit fees on a timely basis as required by this section shall be cause for the immediate removal from office under RSA 41:40 of the city official or under RSA 41:16-c of the town clerk. Town clerks shall be paid on orders drawn on the town treasurer by the selectmen at the rate of $.50 for each permit issued.

CHAPTER 270-E.
VESSEL REGISTRATION AND NUMBERING

§ 270-E:1. Statement of Purpose.
It is the intent of the general court in this chapter to establish a uniform fee structure and numbering system for all boats using the public waters of the state of New Hampshire, which includes inland waters as well as tidal and coastal waters. This chapter specifies which boats are subject to the boat fee and registration fee, how these revenues are to be allocated and used, and how the registration numbers are displayed.
§ 270-E:2. Definitions.
In this chapter:
I. "Airboat" means any shallow-draft vessel propelled by an airplane propeller and steered by an airplane rudder or any vessel, including a hovercraft, which is designed to travel on a cushion of air on or within 2 feet of the water, not including any mechanical device which also functions as an airplane.
II. "Commercial vessel" means:
(a) Any vessel used as a common carrier of passengers or property operating on a regular schedule;
(b) Any vessel propelled by electric or mechanical power carrying passengers for hire;
(c) Any such vessel or outboard motor when rented either separately or in connection with camps, cottages, or other real estate; provided, however, any applicant applying for a commercial vessel registration pursuant to this subparagraph shall certify that said application is bona fide and that the applicant does in fact rent the vessel or outboard motor on a regular commercial basis either separately or in connection with the camp, cottage or other real estate under penalty of perjury. The commissioner shall be the sole judge of whether or not the applicant qualifies for a commercial vessel registration pursuant to this subparagraph;
(d) Any such vessel or outboard motor used by the proprietor of any school or camp in which minors are received for compensation, or by any officer, agent or employee of such proprietor for the transportation of minors;
(e) A vessel used primarily for commercial purposes which, in the case of vessels used for tidal and coastal waters, is verified by the department of safety by means of a notarized document affirming that the vessel is so used. This documentation shall include, where applicable, the individual's national marine fisheries identification number, federal tax identification number filed with the department of revenue administration, a copy of the New Hampshire saltwater fishing license number, a copy of the New Hampshire commercial lobster license, a copy of the Certificate of Documentation from the United States Coast Guard, a statement declaring the commercial use of the vessel, a declaration that the vessel is not used for more than 14 days for noncommercial use, and an acknowledgment that falsification of any information is a violation. For the purposes of this paragraph "primarily for commercial purposes" means that the vessel is not used for more than 14 days of noncommercial use per registration year.
III. "Commissioner" means the commissioner of the department of safety.
IV. "Common carrier" means any person who undertakes, directly, or by his agent or under a lease or any other arrangement, to transport passengers or property on the public waters of the state operating on a regular schedule, for compensation.
V. "Department" means the department of safety.
VI. "Documented vessel or motorboat" means a vessel or motorboat for which a certificate of documentation has been issued by the United States Coast Guard.
VII. "Manufacturer or dealer" means any person engaged in the business of manufacturing or dealing in vessels or outboard motors.
VIII. "Motorboat" means a watercraft of any size equipped with propelling machinery, whether or not the machinery is the principal source of propulsion.
IX. "Numbers and numbering" means the appropriate number and the process of issuing identification numbers and a numbers certificate for a vessel or motorboat.
X. "Private vessel" means any vessel, not a commercial vessel, propelled by electric, human or mechanical power used exclusively for pleasure purposes by its owner, or others with his permission.
XI. "State of principal use" means the state on whose waters a vessel is used, or is to be used, the most during the calendar year.
XI-a. "Tender" means any small motorized vessel with less than a 5 horsepower engine less than 9 feet in length and used primarily for transportation to and from a primary vessel to which it is registered.

XII. "Vessel" means every description of watercraft, other than seaplanes, used or capable of being used as a means of transportation on water.

§ 270-E:3. Registration Required.

I. No person shall put, place, or operate a vessel on any waters of the state, including tidal and coastal waters and all inland waters, unless the vessel is registered as required in this chapter or is exempt as provided in RSA 270-E:4.

II. The department shall furnish a registration certificate or temporary registration certificate and a vessel number to any person who meets the registration requirements. The certificate shall be kept upon the vessel at all times it is being operated, and the certificate shall be open to examination by any duly authorized representative of the department, peace officer, fish and game officer, or representative of the port authority upon request. A person who refuses to produce the certificate upon request or who fails to keep the certificate on the vessel shall be guilty of a violation.

III. Application for registration shall be in such form and contain such information as the commissioner shall determine. The fees required by RSA 270-E:5 shall accompany the application. The application shall request the principal use of the vessel. The application shall also contain the following statements:

(a) "Mark the principal use of this vessel, check only one box."

(b) "If this application is for a boat with temporary or permanent sleeping and toilet facilities (houseboat) and it will be moored at one location in New Hampshire, state where it will be moored. If it is not to be moored at one location in New Hampshire, notification to the New Hampshire department of environmental services of the places of mooring of the houseboat is required in accordance with the provisions of RSA 270-A."

IV. Every application for the registration of a vessel subject to the boat fee imposed by RSA 72-A:2 shall be accompanied by a receipt showing the payment of the fee or the fee required by RSA 72-A:2.

V. All registrations issued under this chapter shall expire on December 31 next following the date of issuance unless sooner terminated by the department.

VI. All records of the department made or kept pursuant to this chapter shall be public records.

VII. The department shall issue decals consistent with the federal vessel numbering system indicating the expiration of the registration.

VIII. The commissioner may authorize any person to act as an agent of the department for the purpose of processing registration applications.

IX. The department shall furnish joint registration numbers to any person registering a primary vessel and a tender vessel. The tender vessel shall bear the same registration number as the primary vessel followed by a dash and the numeral one, written as "-1".

§ 270-E:4. Exemptions From Registration.

The following vessels shall be exempt from registration in this state:

I. Sailboats under 12 feet in length, rowboats and canoes powered by sail, oars, paddles, or other human power. Any vessel which has an inboard or outboard motor shall not be exempt from registration except as provided in paragraph II.

II. Vessels registered in another state or country temporarily using the waters of this state for not more than 30 consecutive days.

II (a). $9.50 for each registration specified in paragraph I. The fees collected under this subparagraph shall be paid into the lake restoration and preservation fund established under RSA 487:25.

III. Vessels owned or operated by the United States government.

§ 270-E:5. Registration Fees.

I. The registration fees for commercial, private, and pleasure vessels, including rentals and airboats shall be as follows:

(a) Up to and including 16 feet	$12
(b) 16.1 feet to 21 feet	$17
(c) 21.1 feet to 30 feet	$26
(d) 30.1 feet to 45 feet	$36
(e) 45.1 feet and over	$46

II. In addition to the fees required by paragraph I there shall be the following registration fees:

(a) $2 for each registration specified in paragraph I. The fees collected under this subparagraph shall be paid into the lake restoration and preservation fund established under RSA 487:25.

(b) $1 for each registration required by this section. The fees collected under this subparagraph shall be paid into the fish and game search and rescue fund established under RSA 206:42.
(c) $1.50 for each registration processed by an authorized agent of the department who is not an employee of the department. The fees collected under this subparagraph shall be collected and retained by the authorized agent as compensation for processing the registration.
(d) $5 for each registration specified in paragraph I. The surcharge collected under this subparagraph shall be paid into the statewide public boat access fund established under RSA 233-A:13.
III. A vessel manufacturer or dealer, or a person engaged in vessel repair maintenance, shall pay $5 to the department for an initial registration certificate, and $3 for each additional registration certificate.

§ 270-E:6. Exemption From Registration Fees.

Although required to register under RSA 270-E:3, vessels owned or operated by the state or any subdivision thereof shall be exempt from registration fees.

270-E:6-a. Navigation Safety Fund.

There is established the navigation safety fund which shall be non-lapsing and continually appropriated to the department of safety, division of safety services. The state treasurer may invest moneys in the fund as provided by law and all interest received on such investment shall be credited to the fund. The fund shall only be used to promote the safety of navigation and the administration and enforcement of RSA 270, RSA 270-B, RSA 270-D, and RSA 270-E.

§ 270-E:7. Disposition of Revenues.

I. Except as provided in paragraph II, all fines collected under this chapter, and the amount of fees generated by RSA 270-E:5, I and III shall be deposited in the navigation safety fund established under RSA 270-E:6-a.
II. All fees collected under RSA 270-E:5, I and III for vessels registered for tidal and coastal waters shall be made available to the port authority for the purposes of safety, navigation, training, and administration. Such sums shall be non-lapsing and shall be continually appropriated to the port authority.

§ 270-E:8. Display of Numbers Required.

I. Every vessel required to be registered in this state shall display the vessel numbers issued to the vessel as part of the registration process, unless the vessel is exempt under the provisions of RSA 270-E:9.
II. The owner shall paint on, attach or otherwise display to each side of the forward half of the vessel the numbers assigned by the department not less than 3 inches in height, with block letters of contrasting color, and they shall be clearly readable when the vessel is being operated. The numbers shall be maintained in legible condition. No numbers other than the numbers validly assigned to a vessel shall be painted, attached or otherwise displayed on either side of the forward half of such vessel.
III. Any person who operates a vessel on the inland or tidal and coastal waters of this state without displaying the vessel numbers and the decal required by this chapter in the manner required by this chapter, unless exempt under the provisions of RSA 270-E:9, shall be guilty of a violation for a first offense and a misdemeanor for a second offense.

§ 270-E:9. Exemptions From Displaying Numbers.

I. A vessel shall not be required to display a number under this chapter if it is:
(a) Covered by a certificate of numbers in full force and effect which has been issued to it pursuant to federal law or a federally approved numbering system of another state.
(b) A foreign vessel temporarily using waters subject to United States jurisdiction.
(c) A vessel owned, or demise chartered, and operated by the United States government, except a recreational-type public vessel; or a vessel whose owner is a state or subdivision thereof, which is used primarily for governmental purposes, and which is clearly identifiable as such.
(d) A vessel's lifeboat.
(e) A vessel which is documented by the United States Coast Guard or its federal agency successor.
(f) A vessel which is being operated under a temporary certificate.
(g) A nondocumented vessel used exclusively for racing events.
(h) A sailboat under 20 feet in length, or any vessel that is only powered by oars or paddles. Any vessel which has an inboard or outboard motor shall not be exempt from displaying a number except as otherwise provided in this section.
II. A vessel which is exempt from displaying a number but which is otherwise required to be registered in this state shall display a decal issued by the state.

§ 270-E:10. Notice of Transfer; Destruction or Abandonment.
The owner shall furnish the department written notice of the transfer of all or any part of his interest, other than the creation of a security interest, in a vessel registered in this state pursuant to this chapter or the destruction or abandonment of such vessel within 15 days of its transfer, destruction or abandonment. Such transfer, destruction or abandonment shall terminate the certificate of numbers for such vessel, except that in the case of a transfer of a part interest which does not affect the owner's rights to operate such vessel, the transfer shall not terminate the certificate of numbers. If a vessel is transferred, the original number shall be retained by the new owner. A person who transfers the ownership of a vessel, upon filing a new application, may have another boat registered in his name for the remainder of the period for which the vessel is registered for $3.
§ 270-E:11. Change of Address.
Any person who has a vessel registered in this state shall notify the department in writing within 15 days if his address no longer conforms to the address appearing on the certificate and shall, as a part of the notification, furnish the department with his new address.
§ 270-E:12. Rulemaking.
The commissioner shall adopt rules pursuant to RSA 541-A relative to:
I. The information to be contained in an application for registration.
II. Decals necessary to implement this chapter, including temporary decals.
III. Certificates of numbers.
IV. Display of numbers.
V. Reports on change of address.
VI. Destruction, abandonment, sale or transfer of ownership.
VII. The form of annual reports for common carriers.
VIII. The form of accounts and all other records to be kept by common carriers.
IX. The length of time a common carrier shall keep accounts and records.
X. Procedures allowing for registering a vessel for more than one year if feasible.
XI. All matters necessary for the issuance and revocation of authority to act as a boat agent for the department.
XI-a. Procedures, including documentation, for establishing that a vessel qualifies for a commercial boat exemption from the boat fee required by RSA 72-A.
XII. Other matters related to the administration of this chapter.
§ 270-E:13. Dealer's Registration.
I. A manufacturer or dealer of vessels and outboard motors may make application to the department for a general distinguishing number for his vessels.
II. A manufacturer or dealer shall not loan the numbers which have been assigned to him under this chapter to a sub-agent or to any other person. Such numbers may be used on vessels when used in connection with said manufacturer's or dealer's business or for pleasure purposes, but in no case shall they be used on vessels carrying persons or property for hire or compensation.
§ 270-E:14. Temporary Registration.
A person desiring to register a vessel shall apply for registration and pay the required boat fee and registration fee to the department or an agent of the department. Upon receipt of such application and fees, the department or agent of the department shall issue to the purchaser a receipt for such payment and a decal. The decal issued shall be attached to the vessel. The decal shall be evidence that application has been made for registration, and such vessel or motor may be operated for a period of not more than 30 consecutive days thereafter. Permanent numbers, when received, shall be attached immediately by the applicant.

CHAPTER 321.
ITINERANT VENDORS

LOCAL LICENSES, ETC.

§ 321:11. Procuring.

Every itinerant vendor intending to sell goods in any town shall file the vendor's state license and an application for a local license with the local licensing official, or designee, for such municipality, before selling, offering for sale, or exposing for sale any goods, and shall pay such reasonable license fee as determined by the municipality.

§ 321:12. Application.

Every application for a local license shall be signed by the holder of the accompanying state license, and shall specify the kind and line of goods then in stock in such town, the name of the town from which said goods were last shipped, and the name of the town in which they were last exposed or offered for sale.

§ 321:14. Lien for.

Every town in which is kept, exposed or offered for sale an itinerant vendor's stock of goods shall have a lien on such goods for the amount due such town for the local license fee, to be enforced by suit and judgment within 10 days from the time when such goods were first publicly offered or exposed for sale in such town.

§ 321:15. Receipt; Filing State License.

A receipt for such local license fee, when paid, shall be endorsed by the local licensing official, or designee, on the back of such state license, and a copy shall remain on file with the local licensing official, or designee, so long as such sale shall continue, or such goods be kept, offered or exposed for sale in such town.

§ 321:16. Conditions.

The payment of such local license fee shall authorize such applicant to sell, within the limits of said town, goods only of the kind or line specified in his application, and for that purpose to carry in stock such goods, not to exceed in amount at any one time the value on which the local license fee was computed; and such license shall terminate and expire on April 1 next following the date of application.

§ 321:17. Neglect to Apply; Fraud; Penalty.

Whoever, as principal or agent, having in his care, custody or keeping any goods for the sale of which a local license is required, neglects or refuses to file the application for such license, or makes a false or fraudulent representation or statement in such application, shall be guilty of a violation for each day such goods are so kept, offered or exposed for sale.

§ 321:18. Increase of Stock.

Any itinerant vendor who, after applying or paying for a local license, shall increase his stock kept, offered or exposed for sale in the town for which such local license fee was paid, above the valuation upon which the license was computed, shall make application for a supplementary license for such excess of stock in like manner as for his original license, and the fees therefor shall be computed, certified and collected in like manner.

§ 321:19. Advertisement.

No itinerant vendor shall advertise, represent or hold forth any sale as an insurance, bankrupt, insolvent, assignee's, trustee's, testator's, executor's, administrator's, receiver's, wholesale, manufacturer's or closing-out sale, or as a sale of goods damaged by fire, smoke, water or otherwise, or in any similar form, unless such vendor shall, before so doing state under oath to the secretary of state, and to the local licensing official, or designee, of each town where the goods are offered for sale, either in the applications for licenses, or in supplementary applications subsequently filed and copied on the licenses, all the facts relating thereto, the reason for and the character of such sale, including a statement of the names of the persons from whom the goods were obtained, the date of their delivery to the applicant, the place from which they were last taken and all the details necessary to locate and identify them.

§ 321:20. No Advertisement Until Licensed.

No person, either as principal or agent, shall, by circulars, handbills, newspapers or in any other manner, advertise any sale by an itinerant vendor before state and local licenses for such sale have been procured.

§ 321:21. Penalty.
Whoever violates any of the provisions of RSA 321 for which a penalty is not otherwise provided shall be guilty of a misdemeanor.
§ 321:22. Prosecutions.
The attorney general and his agents shall cause to be arrested and prosecuted, and within their respective towns constables and police officers shall arrest and prosecute, every itinerant vendor whom they may have reason to believe guilty of violating any provision of this chapter.

CHAPTER 356-A.
LAND SALES FULL DISCLOSURE ACT

§ 356-A:9-c. Taxation.
Each lot, parcel, or unit in which time sharing interests, as defined in RSA 356-A:1, XVI, have been created shall be valued for purposes of real property taxation as if such lot, parcel, or unit were owned by a single taxpayer. Condominium units in which time sharing interests have been created shall be taxed as wholly owned condominium units. The total cumulative purchase price paid for time sharing interests in any such lot, parcel, or unit shall not be determinative of its assessed value. No taxes shall be assessed against the individual owner of a time sharing interest but shall be assessed against the record owner of such lot, parcel, or unit; the owners' association; trustee; or managing agent, as appropriate.

CHAPTER 356-B.
CONDOMINIUM ACT

§ 356-B:4. Separate Titles and Taxation.
Each condominium unit shall constitute for all purposes a separate parcel of real property, distinct from all other condominium units. If there is any unit or units owned by any person other than the declarant, each such unit or units shall be subject to separate assessment and taxation by each assessing authority and special district for all types of taxes authorized by law. Each unit in which time sharing interests, as defined in RSA 356-B:3, XXVIII, have been created shall be valued for purposes of real property taxation as if such unit were owned by a single taxpayer. Condominium units in which time sharing interests have been created shall be taxed as wholly owned condominium units. The total cumulative purchase price paid for time sharing interests in any such unit shall not be determinative of the unit's assessed value. No taxes shall be assessed against the individual owner of a time sharing interest but shall be assessed against the record owner of such unit, the owners' association, trustee, or managing agent, as appropriate.

CHAPTER 454-B.
UNIFORM FEDERAL LIEN REGISTRATION ACT

§ 454-B:4. Duties of Secretary of State.

I. If a notice of federal lien, a refiling of a notice of federal lien, or a notice of revocation of any certificate described in subparagraph II(b) is presented to a filing officer, the filing officer shall cause the notice to be marked, held, and indexed in accordance with the provisions of RSA 382-A:9-519 as if the notice were a financing statement within the meaning of RSA 382-A, the Uniform Commercial Code.

II. If a certificate of release, non-attachment, discharge, or subordination of any lien or any related instrument is presented to the secretary of state for filing, the secretary shall:

(a) Cause a certificate of release or non-attachment to be marked, held, and indexed as if the certificate were a termination statement within the meaning of RSA 382-A, the Uniform Commercial Code, but the notice of lien to which the certificate relates may not be removed from the files until one year after the certificate was received, or 12 years after the notice was filed, whichever occurs first; and

(b) Cause a certificate of discharge or subordination to be marked, held, and indexed as if the certificate were a release of collateral within the meaning of RSA 382-A, the Uniform Commercial Code.

III. If a refiled notice of federal lien or notice of revocation referred to in paragraph I or any of the certificates or notices referred to in paragraph II is presented for filing to a town or city clerk, the officer shall permanently attach the refiled notice, notice of revocation, or other certificate or notice to the original notice of lien and shall appropriately enter such new refiled notice, notice of revocation, or other certificate or notice in any alphabetical lien index.

IV. Upon request of any person, the secretary of state shall issue his or her certificate showing whether there is on file, on the date and hour stated therein, any notice of federal lien or certificate or notice filed under this chapter or any notice of federal tax lien or certificate or notice filed under former RSA 454-A, naming a particular person, and if a notice or certificate is on file, giving the date and hour of filing of each notice or certificate. The fee for such a certificate, or a copy of any notice of federal lien or notice or certificate affecting a federal lien shall be in accordance with the fees established pursuant to RSA 382-A:9-525.

§ 454-B:5 Fees.

I. The fee for filing and indexing each notice of lien or certificate or notice affecting the lien shall be $30.

II. Fees collected under this section shall be deposited in the federal lien registration fund and allocated to the secretary of state for the purposes specified in this chapter.

§ 454-B:10 Former Filing Office Duties.

I. Every city or town clerk's office ("former filing office") shall maintain a record of every federal tax lien filed with such office under RSA 454-B until the earlier of one year after a release or discharge is filed with respect to such federal tax lien or June 30, 2017, all remaining records of or relating to, financing statements filed in such office under RSA 454-B may be destroyed.

II. A former filing office shall not accept or file any initial federal tax lien of any other record relating to a federal tax lien filed with such office under RSA 454-B.

III. Until July 1, 2017, a former filing office shall respond to a request for information concerning its records in the same way and to the same extent as is required of the secretary of state under RSA 382-A:9-523(c), (d), and (e), and shall be entitled to charge and retain the same fees as are prescribed in RSA 382:9-525(d). Such a request for information shall be prepared, submitted, and processed separately from a request for information submitted under RSA 382-A:9-523(g), and the fees prescribed in RSA 382-A:9-525(d) shall apply separately to each request and the response thereto. Every city or town clerk shall post notice that a search of the records held by the city or town clerk may not reveal releases filed with the secretary of state.

CHAPTER 478.
REGISTERS OF DEEDS

§ 478:4-a. Form of Records.

I. The register of deeds shall not accept a deed or instrument for filing and recording unless it recites the following information:

(a) The latest mailing address of the grantees named in the deed or instrument;

(b) In the first sentence of the first description paragraph, the names of all municipalities in which the property is located;

(c) The name of each person signing the deed or instrument as a party to the transaction printed or typewritten under the signature.

II. All documents shall be suitable for reproduction as determined by the register of deeds, who shall provide guidelines concerning document quality.

§ 478:14. Copies of Conveyances for Tax Purposes.

Every register shall, upon request, send copies of all deeds, mortgages, and other conveyances of real estate which have been recorded in the registry during the preceding 3 months to the selectmen of each town and to the assessors of each city in his county quarterly, each year, between January 1 and January 5, April 1 and April 5, July 1 and July 5, and October 1 and October 5. The register shall send, between April 1 and April 5, copies of all deeds, mortgages, and other conveyances of real estate which have been recorded in the registry during the preceding tax year to every town and city in the county which did not request the quarterly copies.

§ 478:17-g. Fees.

Unless otherwise specified, the register of deeds shall be entitled to the following fees:

I. For recording each deed, mortgage, attachment of real estate, lease, agreement, assignment, release, partial discharge, or any like document, $10 for the first recorded page, plus $4 for each additional recorded page, except that assignments of mortgages shall be $10 for the first assignment per recorded document, plus $5 for each subsequent mortgage being assigned, plus $4 for each additional recorded page. The complete discharge of a mortgage, filings pursuant to RSA 382-A, or discharge of a lien shall be $15. Filing officers shall be entitled to a $4 charge for each additional page of filing pursuant to RSA 382-A. These charges shall include all charges for information furnished in compliance with RSA 478:14.

II. For recording plans, $9 for the first 200 square inches or part thereof and $2.50 for each additional 100 square inches or part thereof.

III. For copying any document or providing any other service, the charge shall be established and posted by the register of deeds.

CHAPTER 491
Superior Court

§ 491:22 Declaratory Judgments.

I. Any person claiming a present legal or equitable right or title may maintain a petition against any person claiming adversely to such right or title to determine the question as between the parties, and the court's judgment or decree thereon shall be conclusive. The taxpayers of a taxing district in this state shall be deemed to have an equitable right and interest in the preservation of an orderly and lawful government within such district; therefore any taxpayer in the jurisdiction of the taxing district shall have standing to petition for relief under this section when it is alleged that the taxing district or any agency or authority thereof has engaged, or proposes to engage, in conduct that is unlawful or unauthorized, and in such a case the taxpayer shall not have to demonstrate that his or her personal rights were impaired or prejudiced. The preceding sentence shall not be deemed to convey standing to any person (a) to challenge a decision of any state court if the person was not a party to the action in which the decision was rendered, or (b) to challenge the decision of any board, commission, agency, or other authority of the state or any municipality, school district, village district, or county if there exists a right to appeal the decision under RSA 541 or any other statute and the person seeking to challenge the decision is not entitled to appeal under the applicable statute. The existence of an adequate remedy at law or in equity shall not preclude any person from obtaining such declaratory relief. However, the provisions of this paragraph shall not affect the burden of proof under RSA 491:22-a or permit awards of costs and attorney's fees under RSA 491:22-b in declaratory judgment actions that are not for the purpose of determining insurance coverage.

II. The district court shall have concurrent jurisdiction over such claims arising under its subject matter jurisdiction authority in RSA 502-A except that the defendant shall have the right to remove said declaratory judgment action to the superior court, subject to conditions established by rule of court, if the claim exceeds $1,500. The court of probate shall have exclusive jurisdiction over such claims arising under its subject matter jurisdiction authority in RSA 547 and RSA 552:7.

III. No petition shall be maintained under this section to determine coverage of an insurance policy unless it is filed within 6 months after the filing of the writ, complaint, or other pleading initiating the action which gives rise to the question; provided, however, that the foregoing prohibition shall not apply where the facts giving rise to such coverage dispute are not known to, or reasonably discoverable by, the insurer until after expiration of such 6-month period; and provided, further, that the superior court may permit the filing of such a petition after such period upon a finding that the failure to file such petition was the result of accident, mistake or misfortune and not due to neglect. A petition for declaratory judgment to determine coverage of an insurance policy may be instituted as long as the court has personal jurisdiction over the parties to the matter, even though the action giving rise to the coverage question is brought in a federal court or another state court

CHAPTER 498.
EQUITY POWERS AND PROCEEDINGS

§ 498:5-a. Real and Personal Property; Disputed Titles.
An action may be brought in the superior court by any person claiming title to, or any interest in, real or personal property, or both, against any person who may claim to own the same, either in fee, for years, for life or in reversion or remainder, or to have any interest in the same, or any lien or encumbrance thereon, adverse to the plaintiff, or in whom the land records disclose any interest, lien, claim or title conflicting with the plaintiff's claim, title or interest, whether or not the plaintiff is entitled to the immediate or exclusive possession of such property, for the purpose of determining such adverse estate, interest or claim, and to clear up all doubts and disputes and to quiet and settle the title to the same, except that the court of probate shall have exclusive jurisdiction over disputes in title arising under RSA 547 and RSA 547-C. An action may also be brought in the superior court by the holder of a tax collector's deed who desires to quiet his title to the property conveyed under such deed. The petition in either such action shall describe the property in question and state the plaintiff's claim, interest or title and the manner in which the plaintiff acquired such claim, interest or title and shall name the person or persons who may claim such adverse estate or interest.

§ 498:5-d. Decrees.
I. The court in any action brought under the provisions of RSA 498:5-a shall hear the several claims and determine the rights of the parties, whether derived from deeds, wills or other instruments or courses of title, and may determine the construction of the same, and may render judgment determining the questions and disputes and quieting and settling the title to such property. In any case in which a tax sale is adjudged invalid, the court, as a condition precedent to the entry of a decree setting aside such sale, shall require the claimant of the property in question to pay to the purchaser a sum of money equal to the amount paid by such purchaser at the tax sale in question, including fees prescribed by law and the amounts paid by such purchaser to satisfy any taxes assessed against the property in question subsequent to such tax sale, with interest thereon at the legal rate from the date of such sale or date of payment of such subsequent taxes to the date of the decree.
II. If the provisions of RSA 80:58-86 are adopted by a municipality as provided in RSA 80:87, the provisions of paragraph I relative to tax sales shall not apply.

CHAPTER 498-A.
EMINENT DOMAIN PROCEDURE ACT

§ 498-A:2. Definitions.
The following words, when used in this chapter, unless the context clearly indicates otherwise, shall have the meanings ascribed to them in this section:
I. "Condemn" means to take public and private property by authority of law for a public purpose;
II. "Condemnee" means the owner of record of property taken or to be taken, including tenants for life or years, remaindermen, reversioners, and holders of undischarged mortgages of record whose mortgages are dated not earlier than 20 years prior to the date of the filing of declaration of taking, municipalities with respect to unpaid taxes, fees and interest for which the municipality has been granted a lien or other interest in the property under the provisions of RSA 80, and guardians ad litem appointed pursuant to the provisions of this chapter. This definition does not include judgment creditors or other lien holders;
III. "Condemnor" means the entity, including the state of New Hampshire, taking property of another under authority of law for a public purpose;
IV. "Court" means the superior court of the state of New Hampshire;
V. "Property" shall include lands, tenements and hereditaments and all rights thereto and interests therein;
VI. "Board" shall mean the board of tax and land appeals established under RSA 71-B:1.

§ 498-A:4. Preliminary Steps to Initiating Action.
I. Appraisal.
(a) The condemnor shall cause to be made by a qualified appraiser who is impartial of mind at least one appraisal of all property proposed to be acquired. The appraiser shall make reasonable efforts to confer with the condemnees or their personal representatives.
(b) Before making the offer provided for in paragraph II, the condemnor shall make reasonable efforts to negotiate with the condemnees or their personal representatives for the purchase of the property, but failure to confer or negotiate shall not be a defense to condemnation of a property. Any sum of money or other consideration discussed by either the condemnor or the condemnee during any such negotiations shall not be admissible in evidence and shall not be referred to in any proceedings for the determination of just compensation.
(c) Within 10 days of receipt of a notice of offer provided for in paragraph II of this section a municipal condemnee shall, at the request of the condemnor, furnish the condemnor with the estimated amount of unpaid taxes, fees and interest for which notice has not been recorded at the registry of deeds for the county in which the property is located. Failure to timely provide such estimate shall not affect any right of a municipal condemnee under this chapter.
II. Notice of Offer.
(a) No property shall be taken unless the condemnor shall serve upon the condemnee a written notice of offer to purchase, which shall set forth:
(1) The purpose for which the property will be taken;
(2) A description of the property to be taken sufficient for the identification thereof, including sources of title, if ascertainable;
(3) [Repealed.]
(4) The amount of compensation offered and whether said offer is based on the appraisal required by RSA 498-A:4, I(a), or on some other basis; and
(5) That an action to condemn the property in the manner provided by this chapter will be commenced if the offer is not accepted within 10 days after service of the notice.
(b) Such offer shall remain outstanding and may be accepted by the condemnee until such time as either the condemnor or the condemnee files a petition in the superior court to have the damages reassessed under RSA 498-A:27.
(c) The condemnor shall make public a complete list of such offers showing the name of each condemnee and the amount of the offer in each case, including the value of the property before and after the taking, if different, and the amount of damages.
III. Service of Notice.
(a) The giving of such notice is a jurisdictional prerequisite to instituting condemnation proceedings. Such notice may be served by certified mail and service shall be deemed complete on the date of mailing. If the

condemnee is a minor, an incompetent person, unknown, or is one whose whereabouts are unknown, the condemnor shall serve such notice upon the legal guardian of the condemnee. If there is no such guardian, the condemnor shall petition the board and request that a guardian ad litem be appointed to represent such condemnee. If the condemnee is unknown or one whose whereabouts are unknown, such notice shall also be published once in a newspaper of general circulation in the county where the property is located.

(b) If the offer is accepted, the transfer of title shall be accomplished within 30 days after acceptance, including payment of the considerations set forth in the offer or as agreed upon between the parties, unless such time is extended by mutual written consent by the condemnor and condemnee. In the event the condemnee fails to convey the property within the specified time, the condemnor may commence condemnation proceedings.

(c) If the offer is not accepted within 10 days after the service of the notice, the condemnor shall commence condemnation proceedings within 90 days after the expiration of such 10 day period.

CHAPTER 652.
GENERAL PROVISIONS

§ 652:12. Vacancy.
A "vacancy" shall occur in a public office if, subsequent to his or her election and prior to the completion of his or her term, the person elected to that office:
I. Either dies, resigns, or ceases to have domicile in the state or the district from which he or she was elected; or
II. Is determined by a court having jurisdiction to be insane or mentally incompetent; or
III. Is convicted of a crime which disqualifies him or her from holding office; or
IV. Fails or refuses to take the oath of office within the period prescribed in RSA 42:6 or to give or renew an official bond if required by law; or
V. Has his or her election voided by court decision or ballot law commission decision; or
VI. Is a member of the general court of New Hampshire and a member of a military reserve or national guard unit; and
(a) The member was called to serve in an emergency; and
(b) Service in such unit causes the member to be unable to perform his or her legislative duties, as determined by the house of representatives in the case of a member of the house of representatives and by the senate in the case of a member of the senate, for longer than 180 consecutive days; and
(c) The selectmen of any town or ward in the district from which the member is elected request of the governor and council that the office be declared vacant.

CHAPTER 669.
TOWN ELECTIONS

§ 669:7. Incompatibility of Offices.
I. No person shall at the same time hold any 2 of the following offices: selectman, treasurer, moderator, trustee of trust funds, collector of taxes, auditor and highway agent. No person shall at the same time hold any 2 of the following offices: town treasurer, moderator, trustee of trust funds, selectman and head of the town's police department on full-time duty. No person shall at the same time hold the offices of town treasurer and town clerk. No full-time town employee shall at the same time hold the office of selectman. No official handling funds of a town shall at the same time hold the office of auditor. No selectman, moderator, town clerk or inspector of elections shall at the same time serve as a supervisor of the checklist. No selectman, town manager, school board member except a cooperative school board member, full-time town, village district, school district except a cooperative school district, or other associated agency employee or village district commissioner shall at the same time serve as a budget committee member-at-large under RSA 32.
I-a. No person shall at the same time file a declaration of candidacy for any 2 or more elected offices that are incompatible under paragraph I.
II. The provisions of paragraph I refer to the actual holding of office, and are not to be construed to prevent the transfer between offices of information obtained in the regular conduct of business nor to prevent the personnel in any office from furnishing clerical assistance to any other office.
time" and following "school district" in the sixth sentence.
§ 669:8. Incompatibility of Offices; Town Manager.
The town manager, during the time that he or she holds such appointment, may be manager of a district or precinct located wholly or mainly within the same town and may be elected or appointed to any municipal office in such town or included district or precinct that would be subject to his or her supervision if occupied by another incumbent; but he or she shall hold no other elected or appointed public office of the town except justice of the peace or notary public except as provided in RSA 37:9 and RSA 37:16.
§ 669:9. Oaths of Town Officers.
All town officers elected as provided in this chapter shall take an oath of office as provided in RSA 42 before qualifying for office.
§ 669:10. Term of Office.
I. Except as otherwise provided, the term of office of any officer elected under this chapter shall begin upon his election and qualification for office and shall end upon the election and qualification of his successor.
II. No person shall assume a town office until after the time period for requesting a recount is over. If a recount is requested for a town office, no person shall assume that office until after the recount is completed.

OFFICERS ELECTED

§ 669:14. Use of Ballot.
Town officers who are to be elected by ballot as provided in RSA 669:15 and all other officers that a town has voted at some previous meeting to elect by ballot shall be elected by means of the partisan or non-partisan official ballot systems if such an official ballot system shall be in effect in a town. In towns where no such official ballot system is in effect, town officers who are to be elected by ballot as provided in RSA 669:15 and such other officers as the town votes to elect by ballot shall be elected by unofficial ballot at the town business meeting pursuant to RSA 669:54-669:60.
§ 669:15. Officers Who Shall Be Elected; Election by Ballot.
The town officers specified in this section shall be elected at a town election by the voters of the town, and the election of such officers shall be by ballot as specified by the RSA section indicated:
I. Selectmen (RSA 41:8 through 8-e).
II. Moderator (RSA 40:1).
III. Supervisors of the checklist (RSA 41:46-a).
IV. Town clerk (RSA 41:16 through 16-b).

V. Town treasurer (RSA 41:26 through 26-b), unless provision has been made for appointment pursuant to RSA 41:26-e.
VI. Highway agents, unless provision has been made for their appointment (RSA 231:62 through 62-b).

§ 669:16. Optional Officers to be Elected by Ballot: Interim Officers.

The town offices specified in this section shall, if established by a town, be filled by an election by ballot. Such an officer may not be elected by official ballot until the annual town election first following the establishment of the office. However, whenever a town votes to establish such an optional office, the town may also then vote to elect by unofficial ballot at the same meeting an officer to serve until the next annu-al town election. If a town then fails to elect such an officer by unofficial ballot, the office shall be deemed vacant and shall be filled as provided in RSA 669:61-669:75. This section applies to the following offices:
I. Town clerk-tax collector (RSA 41:45-a).
II. Constables or police officers for full-time duty (RSA 41:47).
III. Trustees of trust fund (RSA 31:19-23).
IV. Sewer commissioners (RSA 149-I:19).
V. Tax collector for a 3-year term (RSA 41:2-b).
VI-a. Town auditor (RSA 41:31).
VII. Library trustees (RSA 202-A:6).

§ 669:17. Officers Who May be Elected; Election by Ballot or Other Means.

The town officers specified in this section may be elected by ballot or by other means at annual town elections or meetings by the voters of the town as determined by said voters. Such an officer may not be elected by official ballot until the annual town election first following the establishment of the office. When a town votes to establish such an optional office, the town may also then vote to elect by any means at the same meeting an officer to serve until the next annual town election or meeting or may vote to authorize the officer with the power to fill a vacancy in the office as provided in RSA 669:61-669:75 to appoint someone until the next annual town election or meeting. This section applies to the following offices:
I. Town assessors (RSA 41:2-c through 2-i).
II. [Repealed.]
III. Overseers of public welfare (RSA 41:2).
IV. Constables or police officers, other than those elected under RSA 41:47 (RSA 41:2).
V. Elected planning board members (RSA 673:2).
V-a. Elected zoning board of adjustment members (RSA 673:3).
VI. Elected budget committee members (RSA 32:15).
VII. Tax collector for a 1-year term (RSA 41:2).
VIII. Fire chief or firewards for a term of one or more years, as determined by the local legislative body under RSA 154:1 through RSA 154:1-c.
IX. Any other officers the town may judge necessary for managing its affairs under RSA 41:2.

§ 669:17-a. Filing Candidacy.

No person shall file as a candidate for a town officer under the provisions of RSA 669:19 or RSA 669:42 for more than one seat on the same town or school district board, commission, committee, or council.

§ 669:17-b. Discontinuing Optional Elected Office.

When a town votes to discontinue any optional elected office, whether or not such office is to be succeeded by an appointed office, the person holding the elected office at the time of the vote to discontinue it shall continue to hold office until the annual town election first following the discontinuance of the office, at which time the elected office shall terminate irrespective of the length of that officer's term. This section shall apply to the elective offices of tax collector, highway agent, constable or police officer, overseer of public welfare, auditor, and any other optional town elected office not governed by another statute.

§ 669:17-c. Candidate Notification to Selectmen.

Any person who has been removed from any position in the state which requires bonding and who subsequently becomes a candidate for any elected office that requires bonding under RSA 41:6, shall inform the governing body in that town of all facts relevant to the removal from office no later than the last day of the filing period for candidates. The board of selectmen shall then inform the town's bonding agent who shall determine the candidate's ability to be bonded under RSA 41:6.

§ 669:17-d. Discontinuing Office of Elected Treasurer.

When a town votes to discontinue an elected treasurer office, the person holding the elected office of treasurer at the time of the vote to discontinue it shall continue to hold office until the annual town election

first following the discontinuance of the office, at which time the elected office of treasurer shall terminate irrespective of the length of that officer's term.

FILLING OF VACANCIES

§ 669:61. Vacancies in Town Offices.

I. Whenever a vacancy as defined in RSA 652:12 occurs in any elective town office or whenever a town neglects or refuses to fill an elective town office, said vacancy shall be filled by the action of that body or person authorized by law to appoint or elect such officer for a term ending upon the election and qualification of his successor, unless otherwise provided. Unless otherwise provided, at said next annual town election, the voters of the town shall then elect an officer for the full term provided by law or the balance of an unexpired term provided by law, as the case may be. If a town then refuses or neglects to fill said office, a vacancy shall be deemed again to exist.

II. Nothing in this section shall be deemed to empower a town to find that a vacancy exists, in the case of a contested election or recount, until the rendering of a final judgment by a court of competent jurisdiction or by the ballot law commission as to such contested election in accordance with RSA 652:12, V, or until the recount has been concluded.

III. For the purposes of paragraph I, and with respect to those offices elected by official, non-partisan ballot, the term "next annual town election" shall mean the next annual town election for which the nomination filing period, as set forth in RSA 669:19, begins subsequent to the occurrence of the vacancy. Any vacancy which occurs between the beginning of the filing period and the town election shall not be filled by official ballot until the annual town election the following year.

IV. The legislative body of a town may adopt or rescind the optional procedure in this paragraph for filling vacancies in elective town offices. If the authorized person or body does not make an appointment to fill the vacancy pursuant to paragraph I within 45 days after at least one legally-qualified person has applied in writing for such appointment, then upon the filing of a petition with the selectmen signed by the number of voters required under RSA 39:3 for the warning of a special town meeting, presented not less than 90 days before the next annual town meeting, the selectmen shall call a special election to fill the vacancy. The special election shall be subject to the provisions of RSA 39:3 and other applicable provisions governing town elections. The person elected at the special election shall serve for a term ending upon the election and qualification of his or her successor. Unless otherwise provided, at the next annual town election, the voters of the town shall elect an officer for the full term provided by law or the balance of an unexpired term provided by law, as the case may be. If the town then refuses or neglects to fill the office, a vacancy shall be deemed again to exist.

§ 669:62. Moderator.

Vacancies in the office of town moderator shall be filled by appointment made by the supervisors of the checklist of said town, or by the town selectmen, where no board of supervisors exists.

§ 669:63. Selectmen.

Vacancies in the board of selectmen shall be filled by appointment made by the remaining selectmen. Whenever the selectmen fail to make such appointment, the superior court or any justice thereof, on petition of any citizen of the town, and after such notice as the court shall deem reasonable, may appoint a suitable person to fill the vacancy; provided, however, that if the town has adopted the provisions of 669:61, IV, and a petition thereunder is submitted before the submission of a petition under this section, the provisions of RSA 669:61,IV shall apply.

§ 669:64. Supervisors of the Checklist.

Vacancies in the board of supervisors shall be filled by appointment made by the remaining supervisors. If there is only one member of the board, or if the whole board shall be vacant, the moderator shall make the appointments. If a town elects supervisors by means of the partisan ballot system, any such appointee shall be of the same political party as the supervisor whose place he is filling.

§ 669:65. Town Clerk.

Vacancies in the office of town clerk shall be filled by appointment made by the selectmen except in towns in which pursuant to RSA 41:18 the selectmen have previously appointed a deputy town clerk, in which case the deputy shall serve as town clerk until the next annual town election, unless the deputy does not have his or her domicile in the town, in which case the vacancy shall be filled by appointment made by the selectmen.

669:65-a. Filling of Vacancies in the Office of Town Clerk; Towns with Non-domiciled Deputy Town Clerk.
Notwithstanding RSA 669:65, in any town with a deputy town clerk who is not domiciled in the town, the selectmen, with consultation of the elected town clerk, if available, shall appoint a qualified town clerk within 30 days of a vacancy in the office of town clerk, or if any election is scheduled within 30 days of the vacancy, the selectmen, with consultation of the elected town clerk, if available, shall appoint a qualified town clerk at least 24 hours before the election.
§ 669:66. Town Clerk-Tax Collector.
If a vacancy in the office of town clerk-tax collector occurs, the deputy provided for in RSA 41:45-c shall discharge the duties of the town clerk-tax collector until the selectmen fill the position of town clerk-tax collector within 30 days.
§ 669:67. Tax Collector.
If a vacancy in the office of tax collector occurs before the incumbent thereof has completed the collection of the taxes committed to him, or if the collector is removed from office pursuant to RSA 41:40, the deputy tax collector provided for in RSA 41:38 shall discharge the duties of the tax collector until the selectmen fill the position of tax collector within 30 days.
§ 669:68. Town Auditors.
Vacancies in the office of town auditor shall be filled by appointment made by the supervisors of the checklist. If a supervisor is also the town treasurer, he shall abstain from the decision on the appointment, and the other supervisors shall make the appointment.
§ 669:69. Town Treasurer.
Vacancies in the office of town treasurer shall be filled by appointment made by the selectmen except in towns in which, pursuant to RSA 41:29-a, the treasurer has appointed a deputy treasurer, in which case the deputy shall serve as town treasurer until the next annual town election.

CHAPTER 674.
LOCAL LAND USE PLANNING AND REGULATORY POWERS

§ 674:31. Definition.
As used in this subdivision, "manufactured housing" means any structure, transportable in one or more sections, which, in the traveling mode, is 8 body feet or more in width and 40 body feet or more in length, or when erected on site, is 320 square feet or more, and which is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to required utilities, which include plumbing, heating and electrical heating systems contained therein. Manufactured housing as defined in this section shall not include presite built housing as defined in RSA 674:31-a.

§ 674:31-a. Definition; Presite Built Housing.
As used in this subdivision, "presite built housing" means any structure designed primarily for residential occupancy which is wholly or in substantial part made, fabricated, formed or assembled in off-site manufacturing facilities in conformance with the United States Department of Housing and Urban Development minimum property standards and local building codes, for installation, or assembly and installation, on the building site. For the purposes of this subdivision, presite built housing shall not include manufactured housing, as defined in RSA 674:31.

§ 674:37-a. Effect of Subdivision on Tax Assessment and Collection.
The collection of taxes with respect to land being subdivided shall be governed by the following provisions:

I. If approval of a subdivision plat has been granted on or before April 1 of a particular tax year, giving the owner a legal right to sell or transfer the lots, parcels or other divisions of land depicted on the plat without further approval or action by the municipality, then such lots or parcels shall for that tax year be assessed and appraised as separate estates pursuant to RSA 75:9, whether or not any such sale or transfer has actually occurred, and shall continue to be so assessed unless and until subdivision approval is revoked under RSA 676:4-a, or the parcels are merged pursuant to RSA 674:39-a.

II. If subdivision approval does not become final until after April 1, then all assessments, appraisals, and tax warrants for that property during that tax year shall pertain to the entire non-subdivided property as it was configured on April 1, notwithstanding any later sale or transfer of subdivided lots or parcels which may occur during that year.

III. When property has been assessed as a single parcel or estate in accordance with paragraph II, and some subdivided portion of that property is later sold or transferred prior to the payment of all taxes, interest, and costs due for that tax year, the municipality's tax lien shall remain in effect with respect to the entire property, and each lot or parcel transferred or retained shall remain obligated for the entire amount, and shall be subject to all procedures of RSA 80 until that amount is collected.

IV. In order to avoid the liability of subdivided lots or parcels for taxes due on the entire property as set forth in paragraph III, any person with a legal interest may, at the time of subdivision approval or any time thereafter, prepay all taxes to be assessed on the entire property for that tax year. If such prepayment is offered prior to the determination of the property's full tax obligation for that year, the collector shall notify the assessing officials, who shall make a reasonable jeopardy assessment in accordance with the provisions of RSA 76:10-a, and commit it to the collector. After full prepayment the tax collector shall upon request execute a statement identifying the subdivision plat, and stating that all real estate tax obligations for the tax year have been fulfilled with respect to the property shown on the plat. Such a statement may be recorded in the registry of deeds at the expense of the party requesting it.

V. Nothing in this section shall be construed to prevent the parties to a conveyance from making alternative provisions, through privately-held escrow or other means, for the allocation and satisfaction of tax obligations; provided, however, that the municipality shall not, with respect to property assessed as a single parcel or estate pursuant to paragraph II, be required to apportion taxes among subdivided lots, or to release any subdivided portion of such property from the municipality's tax lien unless and until the full tax obligation for the assessed property has been satisfied.