

CHAPTER 282  
HB 1673-FN-LOCAL - FINAL VERSION

04/26/2018 1805s  
05/03/2018 1841s

2018 SESSION

18-2206  
05/10

HOUSE BILL ***1673-FN-LOCAL***

AN ACT relative to the interest charged on late and delinquent property tax payments and relative to prorated assessments for damaged buildings.

SPONSORS: Rep. Scully, Hills. 33; Rep. Murotake, Hills. 32; Rep. Hynes, Hills. 21; Rep. Ferreira, Hills. 28; Rep. Bates, Rock. 7; Sen. Giuda, Dist 2

COMMITTEE: Ways and Means

---

AMENDED ANALYSIS

This bill lowers the interest rate charged on late and delinquent property tax payments from 12 to 8 percent and 18 to 14 percent per annum. The bill also extends the application deadline for prorated assessments of damaged buildings.

-----

Explanation: Matter added to current law appears in ***bold italics***.  
Matter removed from current law appears ~~[in brackets and struck through.]~~  
Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

**CHAPTER 282**  
**HB 1673-FN-LOCAL - FINAL VERSION**

04/26/2018 1805s  
05/03/2018 1841s

18-2206  
05/10

STATE OF NEW HAMPSHIRE

*In the Year of Our Lord Two Thousand Eighteen*

AN ACT           relative to the interest charged on late and delinquent property tax payments and relative to prorated assessments for damaged buildings.

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

1           282:1 Apportionment, Assessment, and Abatement of Taxes; Interest. Amend RSA  
2 76:13 to read as follows:

3           76:13 Interest. Interest at [12] 8 percent per annum shall be charged upon all taxes  
4 except resident taxes, except as otherwise provided by statute, not paid on or before  
5 December 1 after their assessment, which shall be collected from that date with the taxes  
6 as incident thereto, except in the case where a tax bill sent to the taxpayer on or after  
7 November 2 and before April 1 of the following year interest shall not be charged until  
8 30 days after the bills are mailed. Interest due in an amount up to \$25 may be waived by  
9 the collector, with the approval and consent of the board of selectmen and the board of  
10 assessors, if in the collector's judgment the administrative and collection costs involved  
11 do not warrant collection of the amount due. The tax collector shall state on the tax bill  
12 the date from which interest will be charged and such date shall be determined by the  
13 day the collector sends out the last tax bill on the list. The collector shall notify the  
14 board of tax and land appeals in writing of the date on which the last tax bill was sent.

15           282:2 Property Taxes; Quarterly Billing. Amend RSA 76:15-aa, IV to read as follows:

16           IV. Interest at the rate of [12] 8 percent per annum shall be charged on all taxes  
17 not paid on or before their due dates or 30 days after mailing, whichever is later.

18           282:3 Collection of Taxes; Tax Sales; Redemption; Interest Rate. Amend RSA 80:32 to  
19 read as follows:

20           80:32 Redemption. Any person with a legal interest in land so sold may redeem the  
21 same by paying or tendering to the collector, or in his *or her* absence, at his *or her* usual  
22 place of abode, at any time before a deed thereof is given by the collector, the amount for  
23 which the land was sold, with interest at [18] 14 percent per annum upon the whole  
24 amount for which the land was sold from the time of sale to the time of payment in full,  
25 except that in the case of partial payments in redemption made under RSA 80:33-a, the  
26 interest shall be computed on the unpaid balance, together with redemption costs and  
27 costs for notifying the mortgagees, if any. In case the tax collector who sold the property  
28 in question shall have died, become incapacitated, been removed from office or removed  
29 from the town or city or shall have been discharged from his *or her* bond by the

**CHAPTER 282**  
**HB 1673-FN-LOCAL - FINAL VERSION**  
**- Page 2 -**

1 selectmen or assessors, then the person with the legal interest in redeeming the property  
2 may tender such sums to the tax collector then in office of said city or town. Upon  
3 advice from the selectmen or assessors that the amount tendered is the correct amount  
4 due, the tax collector shall accept said amount for the redemption of the property.

5 282:4 Collection of Taxes; Tax Sales; Subsequent Tax; Interest Rate. Amend RSA  
6 80:37 to read as follows:

7 80:37 Payment of Subsequent Tax. For purposes of this section, "subsequent tax"  
8 shall mean any tax assessed upon the real estate subsequent to that for which it was sold  
9 by a municipality, a county or the state. The purchaser of real estate at any tax sale may  
10 pay to the collector any subsequent tax and the collector shall, within 30 days after such  
11 payment, notify the register of deeds thereof, giving the date and the amount of such  
12 payment and the name of the person so paying together with the date of the tax sale, the  
13 name of the person taxed and a description of the property sold as shown in the report  
14 of sale recorded in the registry of deeds. The collector of taxes shall receive \$1 for such  
15 notice to the register of deeds of the payment of subsequent tax plus \$1 to be paid to the  
16 register of deeds. The purchaser, within 30 days of payment of the subsequent tax, shall  
17 personally, or by certified mail, notify in writing any mortgagee who was notified of his  
18 purchase at the tax sale of this payment of the subsequent tax. The purchaser paying  
19 the subsequent tax shall receive the same fees prescribed for notifying the mortgagee of  
20 his *or her* purchase at the tax sale to be included in [his] *the* costs to be paid by the  
21 person making redemption, except that when a town is a purchaser at a tax sale and the  
22 town pays a subsequent tax and the selectmen direct the collector of taxes as agent for  
23 the town to give notice of payment of a subsequent tax to any mortgagee who was  
24 notified of the purchase by the town at the tax sale, the collector shall be paid the sum of  
25 \$5 for this service. Any amounts so paid on account of subsequent taxes, together with  
26 interest thereon at the rate of [18] **14** percent per annum from the date of payment shall,  
27 in addition to the purchase price at the time of sale with accrued interest and costs, be  
28 paid by the person making redemption.

29 282:5 Collection of Taxes; Tax Liens; Redemption; Interest Rate. Amend RSA 80:69 to  
30 read as follows:

31 80:69 Redemption. Any person with a legal interest in land subject to a real estate  
32 tax lien may redeem the same by paying or tendering to the collector, at any time before  
33 a deed thereof is given by the collector, the amount of the real estate lien, with interest  
34 at [18] **14** percent per annum upon the whole amount of the recorded lien from the date  
35 of execution to the time of payment in full, except that in the case of partial payments in  
36 redemption made under RSA 80:71, the interest shall be computed on the unpaid  
37 balance, together with redemption costs and costs for identifying and notifying the

**CHAPTER 282**  
**HB 1673-FN-LOCAL - FINAL VERSION**  
**- Page 3 -**

1 mortgagees, if any. In case the tax collector who executed the tax lien against the  
2 property in question shall have died, become incapacitated, been removed from office or  
3 removed from the town or city or shall have been discharged from his *or her* bond by the  
4 selectmen or assessors, then the person with the legal interest in redeeming the property  
5 may tender such sums to the tax collector then in office of said city or town. Upon  
6 advice from the selectmen or assessors that the amount tendered is the correct amount  
7 due, the tax collector shall accept said amount for the redemption of the property.

8       282:6 Collection of Taxes; Tax Liens; Interest Rate. Amend RSA 80:75, III to read as  
9 follows:

10       III. When a municipality is the lienholder and the municipality pays a  
11 subsequent tax and the selectmen direct the collector of taxes, as agent of the  
12 municipality, to give such notice of said payment to any owner and to any mortgagee as  
13 provided above, the collector of taxes shall receive the same fees provided for the  
14 lienholder for his service. The amount of subsequent taxes paid, together with interest  
15 on such taxes at the rate of [~~18~~] **14** percent per annum from the date of payment shall, in  
16 addition to the tax lien amount at the time of execution with interest and costs, be paid  
17 by the person making redemption.

18       282:7 Applicability. The interest rate of 8 percent established in sections 1 and 2 of  
19 this act and the interest rate of 14 percent established in sections 3-6 of this act shall  
20 apply to taxes assessed on or after April 1, 2019.

21       282:8 Prorated Assessments for Damaged Buildings; Application Deadline. Amend  
22 RSA 76:21, III to read as follows:

23       III. A person aggrieved of a property tax for a building damaged as provided in  
24 paragraph I shall file an application with the assessing officials in writing within 60  
25 days of the event described in paragraph I *or by March 1, whichever is later.*

26       282:9 Effective Date.

27       I. Section 8 of this act shall take effect January 1, 2019.

28       II. The remainder of this act shall take effect April 1, 2019.

Approved: June 21, 2018

Effective Date:

I. Section 8 shall take effect January 1, 2019.

II. Remainder shall take effect April 1, 2019.

