

Chapter 3
New Hampshire
Revised Statutes
Annotated (RSA's)

Section 3.1 – Introduction

The New Hampshire Revised Statutes Annotated (RSA) is the published law code, with annotations to case law, of all New Hampshire statutes. The laws have been enacted throughout the State's history. The laws can be changed or amended through the legislative process and can also be reversed by an unconstitutional finding by either the New Hampshire Supreme Court or United States Federal Court. The laws create the legal framework under which assessing administration is accomplished in the state.



Laws are like sausages; it is better not to see them being made.

- Otto von Bismarck

The RSA's are available in book format from Lexis-Nexis Publishing Company at: www.lexisnexis.com. They are also available on-line through the New Hampshire website at: www.nh.gov. In addition, the New Hampshire Association of Assessing Officials (NHAAO) (www.nhaao.org) and the Department of Revenue Administration (DRA) co-sponsor an annual two-part assessing statutes course entitled: *New Hampshire State Statutes Course*. Those organizations co-publish lengthy state statutes student reference manuals that may also be of assistance.

Section 3.2 – RSA Taxation References by Topic

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[ABUSE OF OFFICE](#)

[ACCESS TO GOVERNMENTAL RECORDS AND MEETINGS](#) (Right-to-Know)

[ADMINISTRATIVE INSPECTION WARRANTS](#)

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Entire CHAPTER References have been added with **BOLD** Headings. If you would like to view *Sections* that are not listed here, click on the linked RSA next to the bolded headings to view more.

TOPIC & TITLE OF STATUTES			STATUTE NUMBER	Changes After 2013
Equality & Proportionality of Taxation.			Constitution PT 1; Art 12	
ABUSE OF OFFICE			RSA 643	
ACCESS TO GOVERNMENTAL RECORDS AND MEETINGS (Right-to-Know)			RSA 91-A	
ADMINISTRATIVE INSPECTION WARRANTS			RSA 595-B	
ALDERMEN AND COUNCILMEN			RSA 46	
APPEALS and ABATEMENTS				
BOARD OF TAX AND LAND APPEALS			RSA 71-B	
Authority; Duties. (<i>BTLA</i>)		W	RSA 71-B:5	
Order for Reassessment. (<i>BTLA</i>)		W	RSA 71-B:16	
Appeal From Refusal to Grant Exemption, Deferral, or Tax Credit.		W	RSA 72:34-a	eff. 1/1/2019
Appeal to Board of Tax and Land Appeals.		W	RSA 75:14	
APPORTIONMENT, ASSESSMENT AND ABATEMENT OF TAXES			RSA 76	
Property Tax Year. (<i>April 1-March 31</i>)		W	RSA 76:2	
Correction of Omissions, or Improper Assessment.		W	RSA 76:14	
By Selectmen or Assessors. (<i>Abatement</i>)		W	RSA 76:16	eff. 9/9/2014
By Board of Tax and Land Appeals.		W	RSA 76:16-a	eff. 9/9/2014
By Court. (<i>Abatement by Superior Court</i>)		W	RSA 76:17	eff. 9/9/2014
Interest. (<i>Abatement</i>)		W	RSA 76:17-a	
Filing Fee Reimbursed.		W	RSA 76:17-b	
Effect of Abatement Appeal on Subsequent Taxes.		W	RSA 76:17-c	
Abatement Refund.		W	RSA 76:17-d	
Prorated Assessments for Damaged Buildings.		W	RSA 76:21	eff. 1/1/2019
APPRAISAL and ASSESSMENT				
Real Estate.		W	RSA 72:6	
Buildings, etc.		W	RSA 72:7	
Where Taxable. (<i>Property Crosses Town Lines</i>)	D	W	RSA 72:9	
Annual List. (<i>April 1st</i>)		W	RSA 74:1	

TOPIC & TITLE OF STATUTES			STATUTE NUMBER	Changes After 2013
APPRAISAL OF TAXABLE PROPERTY			RSA 75	
How Appraised.		W	RSA 75:1	eff. 8/20/2019
Residential Property Subject to Housing Covenant Under the Low-income Housing Tax Credit Program.		W	RSA 75:1-a	
Distinct Interest.		W	RSA 75:2	
Land and Buildings. (<i>Buildings on Land of Another</i>)		W	RSA 75:3	
Revised Inventory.		W	RSA 75:8	
Five-Year Valuation.		W	RSA 75:8-a	
Annual Appraisal; Municipalities over 10,000.		W	RSA 75:8-b	
Separate Tracts.		W	RSA 75:9	
Definitions. (<i>Residence in a Commercial Zone</i>)		W	RSA 75:10	
Appraisal of Residences.	D	W	RSA 75:11	
CURRENT USE TAXATION			RSA 79-A	
Definitions. (<i>Current Use</i>)		W	RSA 79-A:2, XIII	
Current Use Advisory Board; Members, Appointments, Term, Chairman.		W	RSA 79-A:3	eff. 7/1/2017
Powers and Duties of Board; Rulemaking.		W	RSA 79-A:4	
Land Use Change Tax.		W	RSA 79-A:7	
Appeal to Board of Tax and Land Appeals.		W	RSA 79-A:9	
CONSERVATION RESTRICTION ASSESSMENT			RSA 79-B	
DISCRETIONARY EASEMENTS			RSA 79-C	eff. 8/20/2019
DISCRETIONARY PRESERVATION EASEMENTS			RSA 79-D	eff. 7/1/2017
COMMUNITY REVITALIZATION TAX RELIEF INCENTIVE			RSA 79-E	eff. 9/3/2017
TAXATION OF FARM STRUCTURES AND LAND UNDER FARM STRUCTURES			RSA 79-F	
TAXATION OF QUALIFYING HISTORIC BUILDINGS			RSA 79-G	eff. 7/1/2017

TOPIC & TITLE OF STATUTES			STATUTE NUMBER	Changes After 2013
CHOICE AND DUTIES OF TOWN OFFICERS RSA 41				
DEPARTMENT of REVENUE ADMINISTRATION				
DEPARTMENT OF REVENUE ADMINISTRATION			RSA 21-J	
Establishment; General Functions.		W	RSA 21-J:1	
Duties of Commissioner.		W	RSA 21-J:3 V	
Duties of Commissioner. (<i>Equalization Requirement</i>)		W	RSA 21-J:3 XIII	
Division of Property Appraisal. (RSA 21-J:9)				Repealed by 2013, 247:7
Assistance to Municipalities. (<i>Revaluations</i>)		W	RSA 21-J:10	
Appraisals of Property for Ad Valorem Tax Purposes.		W	RSA 21-J:11	
Rulemaking Authority.		W	RSA 21-J:13	
Powers and Duties of the Assessing Standards Board.		W	RSA 21-J:14-b, I	eff. 8/15/2017
Municipal and Property Division.		W	RSA 21-J:15	
Additional Purpose. (<i>Bonds for Revaluations</i>)		W	RSA 33:3-b	
Criteria for Ordering Reassessment. (<i>BTLA</i>)		W	RSA 71-B:16-a	
EXCAVATION TAX				
Mines, Sand, Gravel, Loam, or Similar Substances.		W	RSA 72:13	
EXCAVATION TAX			RSA 72-B	
Excavation Tax and Taxation of Excavation Area.		W	RSA 72-B:1	
Definitions.		W	RSA 72-B:2	
TIMBER TAX				
FOREST CONSERVATION AND TAXATION			RSA 79	
Definitions.		W	RSA 79:1	eff. 7/10/2014
Release from Taxes.		W	RSA 79:2	
Normal Yield Tax.		W	RSA 79:3	

TOPIC & TITLE OF STATUTES			STATUTE NUMBER	Changes After 2013
Land Ownership.		W	RSA 79:3-a	
Appeal and Abatement.		W	RSA 79:8	eff. 7/1/2017
Notice of Intent to Cut.		W	RSA 79:10	eff. 8/17/2019
Report. <i>(of Wood Cut)</i>		W	RSA 79:11	eff. 7/1/2017
Doomage.		W	RSA 79:12	
Enforcement.		W	RSA 79:28	
UTILITIES				
Electric Plants and Pipe Lines.	D	W	RSA 72:8	
Water Works, Flood Control, Additional Provisions. <i>(A municipality's acquisition of property in another city/ town for water supply or flood control)</i>	D	W	RSA 72:11-a	
Public Utilities. <i>(For railroads and other public utilities not taxed under RSA 82 or RSA 82-A)</i>	D	W	RSA 72:12	
Water and Air Pollution Control Facilities.	D	W	RSA 72:12-a	
Facilities Previously Exempted.		W	RSA 72:12-b	
TAXATION OF RAILROADS			RSA 82	
Definitions. <i>(Railroads)</i>		W	RSA 82:1	
UTILITY PROPERTY TAX			RSA 83-F	
Definitions. <i>(Utilities)</i>		W	RSA 83-F:1	
EXEMPTIONS and DEFERRALS <i>(For Persons)</i>				
PERSONS AND PROPERTY LIABLE TO TAXATION			RSA 72	
Procedure for Adoption, Modification, or Rescission.	D	W	RSA 72:27-a	eff. 10/15/2019
Definitions. <i>(Resident)</i>		W	RSA 72:29	eff. 9/17/2019
Application for Exemption or Tax Credit.	D	W	RSA 72:33	eff. 1/1/2019
Investigation of Application and Decision by Town Officials.	D	W	RSA 72:34	
Appeal From Refusal to Grant Exemption, Deferral, or Tax Credit.		W	RSA 72:34-a	eff. 1/1/2019
Interpretations; Rules. <i>(DRA)</i>		W	RSA 72:36	eff. 10/15/2019
Exemption for the Blind.	D	W	RSA 72:37	

TOPIC & TITLE OF STATUTES			STATUTE NUMBER	Changes After 2013
Exemption for Improvements to Assist Persons with Disabilities.	<u>D</u>	<u>W</u>	RSA 72:37-a	
Exemption for the Disabled.	<u>D</u>	<u>W</u>	RSA 72:37-b	
Tax Deferral for Elderly and Disabled.	<u>D</u>	<u>W</u>	RSA 72:38-a	eff. 1/1/2014
Exemption for Deaf or Severely Hearing Impaired Persons; Procedure for Adoption.	<u>D</u>	<u>W</u>	RSA 72:38-b	
Conditions for Elderly Exemption.	<u>D</u>	<u>W</u>	RSA 72:39-a	
Procedure for Adoption and Modification of Elderly Exemption.	<u>D</u>	<u>W</u>	RSA 72:39-b	
Limitation.		<u>W</u>	RSA 72:40-a	
Publishing Prohibited.		<u>W</u>	RSA 72:40-b	
Proration.		<u>W</u>	RSA 72:41	
Definition of Solar Energy Systems.		<u>W</u>	RSA 72:61	eff. 10/15/2019
Exemption for Solar Energy Systems.	<u>D</u>	<u>W</u>	RSA 72:62	
Application for Exemption. (<i>Solar Energy Systems</i>)		<u>W</u>	RSA 72:64	
Definition of Wind-Powered Energy Systems.		<u>W</u>	RSA 72:65	eff. 10/15/2019
Exemption for Wind-Powered Energy Systems.	<u>D</u>	<u>W</u>	RSA 72:66	
Application for Exemption.		<u>W</u>	RSA 72:68	
Definition of Woodheating Energy System.		<u>W</u>	RSA 72:69	
Exemption for Woodheating Energy Systems.	<u>D</u>	<u>W</u>	RSA 72:70	
Application for Exemption. (<i>Woodheating Energy Systems</i>)		<u>W</u>	RSA 72:72	
VETERANS' TAX CREDITS				
Veteran; Armed Forces; Active Duty; Service-Connected Injury, Illness, or Disability.		<u>W</u>	RSA 21:50	eff. 9/17/2019
Veterans' Tax Credit. (<i>Standard Credit of \$50</i>)	<u>D</u>	<u>W</u>	RSA 72:28 I	
Veterans' Tax Credit. (<i>Optional Tax Credit \$51 up to \$750</i>)	<u>D</u>	<u>W</u>	RSA 72:28 II	eff. 4/1/2018
Veterans' Tax Credit (<i>Title 10 Training</i>)	<u>D</u>	<u>W</u>	RSA 72:28 IV(a)	
Veterans' Tax Credit. (<i>Dates of Service</i>)	<u>D</u>	<u>W</u>	RSA 72:28 V	
Definitions. (<i>Resident</i>)		<u>W</u>	RSA 72:29	eff. 9/17/2019

TOPIC & TITLE OF STATUTES			STATUTE NUMBER	Changes After 2013
Surviving Spouse. (<i>Standard Tax Credit of \$700</i>)	<u>D</u>	<u>W</u>	RSA 72:29-a, I	
Surviving Spouse. (<i>Optional Tax Credit \$701 up to \$2,000</i>)	<u>D</u>	<u>W</u>	RSA 72:29-a, II	
Proration of Tax Credit.	<u>D</u>	<u>W</u>	RSA 72:30	eff. 8/8/2016
Husband and Wife.	<u>D</u>	<u>W</u>	RSA 72:31	eff. 8/8/2016
Application for Exemption or Tax Credit.	<u>D</u>	<u>W</u>	RSA 72:33	eff. 1/1/2019
Investigation of Application and Decision by Town Officials.	<u>D</u>	<u>W</u>	RSA 72:34	
Appeal From Refusal to Grant Exemption, Deferral, or Tax Credit.		<u>W</u>	RSA 72:34-a	eff. 1/1/2019
Tax Credit for Service-Connected Total Disability. (<i>Standard Tax Credit of \$700</i>)	<u>D</u>	<u>W</u>	RSA 72:35 I	
Tax Credit for Service-Connected Total Disability. (<i>Optional Tax Credit \$701 up to \$4,000</i>)	<u>D</u>	<u>W</u>	RSA 72:35 I-a	eff. 1/1/2019
Interpretations; Rules. (<i>DRA</i>)		<u>W</u>	RSA 72:36	eff. 10/15/2019
EXEMPT PROPERTY				
Exemption; Radio Towers, Antennas, Related Structures.	<u>D</u>	<u>W</u>	RSA 72:7-c	
Exemption. (<i>Ski Area Machinery</i>)	<u>D</u>	<u>W</u>	RSA 72:12-c	
Exemption. (<i>Greenhouses</i>)	<u>D</u>	<u>W</u>	RSA 72:12-d	
Burial Places.	<u>D</u>	<u>W</u>	RSA 72:22	
Real Estate and Personal Property Tax Exemption.	<u>D</u>	<u>W</u>	RSA 72:23 I	
Real Estate and Personal Property Tax Exemption. (<i>Religious Organizations</i>)	<u>D</u>	<u>W</u>	RSA 72:23 III	
Real Estate and Personal Property Tax Exemption. (<i>Schools</i>)	<u>D</u>	<u>W</u>	RSA 72:23 IV	
Real Estate and Personal Property Tax Exemption. (<i>Charitable Organizations</i>)	<u>D</u>	<u>W</u>	RSA 72:23 V	
Veterans Organization.	<u>D</u>	<u>W</u>	RSA 72:23-a	
American Red Cross.	<u>D</u>	<u>W</u>	RSA 72:23-b	
Annual List.		<u>W</u>	RSA 72:23-c	
Granges.	<u>D</u>	<u>W</u>	RSA 72:23-h	
Charitable, Nonprofit Housing Projects.	<u>D</u>	<u>W</u>	RSA 72:23-k	

TOPIC & TITLE OF STATUTES			STATUTE NUMBER	Changes After 2013
Definition of “Charitable.”		W	RSA 72:23-1	
Investigation of Application and Decision by Town Officials.	D	W	RSA 72:34	
Appeal From Refusal to Grant Exemption, Deferral, or Tax Credit.		W	RSA 72:34-a	eff. 1/1/2019
Certain Disabled Veterans.	D	W	RSA 72:36-a	
Exempt Realty.		W	RSA 74:2	
EXEMPTIONS (For Property)				
Investigation of Application and Decision by Town Officials.	D	W	RSA 72:34	
Appeal From Refusal to Grant Exemption, Deferral, or Tax Credit.		W	RSA 72:34-a	eff. 1/1/2019
Water and Air Pollution Control Facilities.	D	W	RSA 72:12-a	
Exemption for Aviation Facilities; Partial Reimbursement for Taxes Paid.	D	W	RSA 72:38	
Commercial and Industrial Exemption.			Repealed by 2008, 224:4	
Definition of Renewable Generation Facility.		W	RSA 72:73	
Definitions.		W	RSA 72:75	
Property Tax Exemption.		W	RSA 72:76	
Procedure for Adoption.		W	RSA 72:77	
Application for Exemption.		W	RSA 72:78	
TAX BILLING and COLLECTION				
APPORTIONMENT, ASSESSMENT AND ABATEMENT OF TAXES			RSA 76	
Definitions.		W	RSA 76:1-a, I(d)	
Property Tax Year.		W	RSA 76:2	
Combining Land and Building Values on the Property Tax Bill.		W	RSA 76:2-a	
Education Tax.		W	RSA 76:3	
Overlay.		W	RSA 76:6	
Selectmen’s Lists and Warrant.		W	RSA 76:10	
Jeopardy Assessment.		W	RSA 76:10-a	
Information. <i>(On Tax Bills)</i>		W	RSA 76:11-a	

TOPIC & TITLE OF STATUTES			STATUTE NUMBER	Changes After 2013
Notice of Arrearage.	<u>D</u>	<u>W</u>	RSA 76:11-b	
Interest. (<i>On Tax Bills</i>)	<u>D</u>	<u>W</u>	RSA 76:13	eff. 4/1/2019
Limitations on Interest When Tax Relief is Granted.		<u>W</u>	RSA 76:13-b	
Semi-Annual Collection of Taxes in Certain Towns and Cities.	<u>D</u>	<u>W</u>	RSA 76:15-a	
Quarterly Billing of Taxes in Certain Towns and Cities.	<u>D</u>	<u>W</u>	RSA 76:15-aa	eff. 4/1/2019
Interest. (<i>Abatement</i>)		<u>W</u>	RSA 76:17-a	
COLLECTION OF TAXES			<u>RSA 80</u>	
Alternate Tax Lien Procedure.		<u>W</u>	RSA 80:20-a	
Refunds of Overpayments.		<u>W</u>	RSA 80:57	
Lien Procedure; Land Use Change Tax.		<u>W</u>	RSA 80:85	
Sale of Real Estate.		<u>W</u>	RSA 81:3	
INVENTORIES				
ANNUAL INVENTORY OF POLLS AND TAXABLE PROPERTY			<u>RSA 74</u>	
Taxpayer Inventory Blank.		<u>W</u>	RSA 74:4	eff. 7/20/2015
Choice to Eliminate Inventory Blanks.		<u>W</u>	RSA 74:4-a	
Distribution.		<u>W</u>	RSA 74:5	
Return of Inventory.		<u>W</u>	RSA 74:7	
Penalty for Failure to File.		<u>W</u>	RSA 74:7-a	
Extension of Time for Filing.		<u>W</u>	RSA 74:8	
Doomage.		<u>W</u>	RSA 74:12	
Inspection of Property.		<u>W</u>	RSA 74:17	
Inventory of Property Transfers.		<u>W</u>	RSA 74:18	
MANUFACTURED HOUSING				
Manufactured Housing. (<i>Taxable On April 1</i>)		<u>W</u>	RSA 72:7-a, I	
Manufactured Housing. (<i>Taxable After April 1</i>)		<u>W</u>	RSA 72:7-a, I-a	
Manufactured Housing. (<i>Lien</i>)		<u>W</u>	RSA 72:7-a, II	
Manufactured Housing.		<u>W</u>	RSA 72:7-b	
Relocation of Buildings or Structures.		<u>W</u>	RSA 80:2-a	

TOPIC & TITLE OF STATUTES			STATUTE NUMBER	Changes After 2013
Definition. (<i>Manufactured Housing</i>)		W	RSA 674:31	
PAYMENTS IN LIEU of TAXES (PILOT's)				
Charitable, Nonprofit Housing Projects.	D	W	RSA 72:23-k	
Voluntary Payments in Lieu of Taxes.	D	W	RSA 72:23-n	
Payment in Lieu of Taxes. (<i>Renewable Generation Facility</i>)		W	RSA 72:74	eff. 7/28/2014
RESIDENT TAX				
Persons Liable.		W	RSA 72:1	
Notice of Exemption.		W	RSA 72:1-b	
Optional Collection of Resident Tax.		W	RSA 72:1-c	
Members of the Armed Forces. (<i>Exemption from Resident Tax</i>)		W	RSA 72:3-a	
Liability of Husband. (<i>For Wife's Resident Tax</i>)		W	RSA 72:5	
Distribution of the Resident Tax.		W	RSA 72:5-a	
When Payable.		W	RSA 80:1	
MISCELLANEOUS				
Tax Maps.		W	RSA 31:95-a	
Perambulation of Town Lines.		W	RSA 51:2	
Deductions in Case of Insane Persons.		W	RSA 75:6	
False Statement.		W	RSA 75:19	
For Watering Trough. (RSA 76:18)			Repealed by 2014, 46:1	eff. 7/26/2014
Declaration of Consideration Required.		W	RSA 78-B:10	eff. 7/18/2016
NEW HAMPSHIRE BUILDING CODE			RSA 155-A	
HAZARDOUS AND DILAPIDATED BUILDINGS			RSA 155-B	
ENERGY CONSERVATION IN PUBLIC BUILDINGS			RSA 155-C	
ENERGY CONSERVATION IN NEW BUILDING CONSTRUCTION			RSA 155-D	

Section 3.3 – RSA Taxation References in RSA Order

The links below are links to the references in this section to assist in navigating to the information you are looking for.

The links in the grey heading boxes are links to the Chapter RSAs on the General Court’s website. Not all of the RSAs that may be applicable are listed here. Click on the links in the grey boxes within this section to view all of the *Sections* within each CHAPTER.

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CHAPTER 31	POWERS AND DUTIES OF TOWNS
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CHAPTER 41	CHOICE AND DUTIES OF TOWN OFFICERS
CHAPTER 46	ALDERMEN AND COUNCILMEN
CHAPTER 51	TOWN LINES AND PERAMBULATION OF BOUNDARIES
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CHAPTER 72	PERSONS AND PROPERTY LIABLE TO TAXATION
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CHAPTER 75	APPRAISAL OF TAXABLE PROPERTY
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CHAPTER 80	COLLECTION OF TAXES
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CHAPTER 83-F	UTILITY PROPERTY TAX
CHAPTER 91-A	ACCESS TO GOVERNMENTAL RECORDS AND MEETINGS

CHAPTER 155-A	NEW HAMPSHIRE BUILDING CODE
CHAPTER 155-B	HAZARDOUS AND DILAPIDATED BUILDINGS
CHAPTER 155-C	ENERGY CONSERVATION IN PUBLIC BUILDINGS
CHAPTER 155-D	ENERGY CONSERVATION IN NEW BUILDING CONSTRUCTION
CHAPTER 595-B	ADMINISTRATIVE INSPECTION WARRANTS
CHAPTER 643	ABUSE OF OFFICE
CHAPTER 674	LOCAL LAND USE PLANNING AND REGULATORY POWERS

D – Linked to reference within the document.

W – Linked to the General Court’s Website

STATUTE and CHAPTER TITLE			STATUTE NUMBER	Changes After 2008
Equality & Proportionality of Taxation			Constitution PT 1; Art 12	
Veteran; Armed Forces; Active Duty; Service-Connected Injury, Illness, or Disability.		W	RSA 21:50	eff. 9/17/2019
CHAPTER 21-J DEPARTMENT OF REVENUE ADMINISTRATION				
Establishment; General Functions.		W	RSA 21-J:1	
Duties of Commissioner.		W	RSA 21-J:3 V	
Duties of Commissioner. (<i>Equalization Requirement</i>)		W	RSA 21-J:3 XIII	
Division of Property Appraisal. (RSA 21-J:9)			Repealed by 2013, 247:7	eff. 3/24/14
Assistance to Municipalities. (<i>Revaluations</i>)		W	RSA 21-J:10	
Appraisals of Property for Ad Valorem Tax Purposes.		W	RSA 21-J:11	
Rulemaking Authority.		W	RSA 21-J:13	eff. 7/1/2015
Powers and Duties of the Assessing Standards Board.		W	RSA 21-J:14-b, I	
Municipal and Property Division.		W	RSA 21-J:15	eff. 5/24/2014
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Tax Maps.		W	RSA 31:95-a	
CHAPTER 33 MUNICIPAL FINANCE ACT				
Additional Purpose. (<i>Bonds for Revaluations</i>)		W	RSA 33:3-b	
CHAPTER 41 CHOICE AND DUTIES OF TOWN OFFICERS				

STATUTE and CHAPTER TITLE			STATUTE NUMBER	Changes After 2008
<u>CHAPTER 46</u> ALDERMEN AND COUNCILMEN				
<u>CHAPTER 51</u> TOWN LINES AND PERAMBULATION OF BOUNDARIES				
Perambulation of Town Lines.		<u>W</u>	RSA 51:2	
<u>CHAPTER 71-B</u> BOARD OF TAX AND LAND APPEALS				
Authority; Duties.		<u>W</u>	RSA 71-B:5	
Order for Reassessment.		<u>W</u>	RSA 71-B:16	
Criteria for Ordering Reassessment.		<u>W</u>	RSA 71-B:16-a	
<u>CHAPTER 72</u> PERSONS AND PROPERTY LIABLE TO TAXATION				
Persons Liable. (<i>Resident Tax</i>)		<u>W</u>	RSA 72:1	
Notice of Exemption. (<i>Resident Tax</i>)		<u>W</u>	RSA 72:1-b	
Optional Collection of Resident Tax.		<u>W</u>	RSA 72:1-c	
Members of the Armed Forces. (<i>Exemption from Resident Tax</i>)		<u>W</u>	RSA 72:3-a	
Liability of Husband. (<i>for Wife's Resident Tax</i>)		<u>W</u>	RSA 72:5	
Distribution of Resident Taxes.		<u>W</u>	RSA 72:5-a	
Real Estate.		<u>W</u>	RSA 72:6	
Buildings, etc.		<u>W</u>	RSA 72:7	
Manufactured Housing. (<i>Taxable On April 1st</i>)		<u>W</u>	RSA 72:7-a, I	
Manufactured Housing. (<i>Taxable After April 1st</i>)		<u>W</u>	RSA 72:7-a, I-a	
Manufactured Housing. (<i>Lien</i>)		<u>W</u>	RSA 72:7-a, II	
Manufactured Housing.		<u>W</u>	RSA 72:7-b	
Exemption; Radio Towers, Antennas and Related Structures.	<u>D</u>	<u>W</u>	RSA 72:7-c	
Electric Plants and Pipe Lines.	<u>D</u>	<u>W</u>	RSA 72:8	eff. 9/1/2016
Exemption. (RSA 72:80-b)			Repealed 1998, 304:5	eff. 7/1/2010
Where Taxable. (<i>Property Crosses Town Lines</i>)	<u>D</u>	<u>W</u>	RSA 72:9	
Water Works, Flood Control, Additional	<u>D</u>	<u>W</u>	RSA 72:11-a	
Public Utilities.	<u>D</u>	<u>W</u>	RSA 72:12	
Water and Air Pollution Control Facilities.	<u>D</u>	<u>W</u>	RSA 72:12-a	
Facilities Previously Exempted.		<u>W</u>	RSA 72:12-b	
Exemption. (<i>Ski Area Machinery</i>)	<u>D</u>	<u>W</u>	RSA 72:12-c	

STATUTE and CHAPTER TITLE			STATUTE NUMBER	Changes After 2008
Exemption. (<i>Greenhouses</i>)	<u>D</u>	<u>W</u>	RSA 72:12-d	
Mines, Sand, Gravel, Loam, or Other Similar Substances.		<u>W</u>	RSA 72:13	
Burial Places.	<u>D</u>	<u>W</u>	RSA 72:22	
Real Estate and Personal Property Tax Exemption. (<i>State and Municipal</i>)	<u>D</u>	<u>W</u>	RSA 72:23 I	eff. 1/1/2019
Real Estate and Personal Property Tax Exemption.	<u>D</u>	<u>W</u>	RSA 72:23 III	
Real Estate and Personal Property Tax Exemption.	<u>D</u>	<u>W</u>	RSA 72:23 IV	
Real Estate and Personal Property Tax Exemption.	<u>D</u>	<u>W</u>	RSA 72:23 V	
Veterans Organization.	<u>D</u>	<u>W</u>	RSA 72:23-a	
American Red Cross.	<u>D</u>	<u>W</u>	RSA 72:23-b	
Annual List.		<u>W</u>	RSA 72:23-c	
Granges.	<u>D</u>	<u>W</u>	RSA 72:23-h	
Charitable, Nonprofit Housing Projects.	<u>D</u>	<u>W</u>	RSA 72:23-k	
Definition of “Charitable.”		<u>W</u>	RSA 72:23-l	
Voluntary Payments in Lieu of Taxes.	<u>D</u>	<u>W</u>	RSA 72:23-n	
Procedure for Adoption, Modification, or Rescission.	<u>D</u>	<u>W</u>	RSA 72:27-a	eff. 10/15/2019
Veterans’ Tax Credit. (<i>Standard Tax Credit of \$50</i>)	<u>D</u>	<u>W</u>	RSA 72:28 I	
Veterans’ Tax Credit. (<i>Optional Tax Credit \$51 up to \$750</i>)	<u>D</u>	<u>W</u>	RSA 72:28 II	eff. 4/1/2018
Veterans’ Tax Credit (<i>Title 10 Training</i>)	<u>D</u>	<u>W</u>	RSA 72:28 IV(a)	
Veterans’ Tax Credit. (<i>Dates of Service</i>)	<u>D</u>	<u>W</u>	RSA 72:28 V	
Definitions. (<i>Resident</i>)		<u>W</u>	RSA 72:29	
Surviving Spouse. (<i>Standard Tax Credit of \$700</i>)	<u>D</u>	<u>W</u>	RSA 72:29-a, I	
Surviving Spouse. (<i>Optional Tax Credit \$701 up to \$2,000</i>)	<u>D</u>	<u>W</u>	RSA 72:29-a, II	
Proration of Tax Credit.	<u>D</u>	<u>W</u>	RSA 72:30	eff. 8/8/2016
Husband and Wife.	<u>D</u>	<u>W</u>	RSA 72:31	eff. 8/8/2016
Application for Exemption or Tax Credit.	<u>D</u>	<u>W</u>	RSA 72:33	eff. 1/1/2019

STATUTE and CHAPTER TITLE			STATUTE NUMBER	Changes After 2008
Investigation of Application and Decision by Town Officials.	<u>D</u>	<u>W</u>	RSA 72:34	
Appeal From Refusal to Grant Exemption, Deferral, or Tax Credit.		<u>W</u>	RSA 72:34-a	
Tax Credit for Service-Connected Total Disability. (<i>Standard Credit of \$700</i>)	<u>D</u>	<u>W</u>	RSA 72:35 I	
Tax Credit for Service-Connected Total Disability. (<i>Optional Tax Credit \$701 up to \$4,000</i>)	<u>D</u>	<u>W</u>	RSA 72:35 I-a	eff. 1/1/2019
Interpretations; Rules.		<u>W</u>	RSA 72:36	eff. 10/15/2019
Certain Disabled Veterans.	<u>D</u>	<u>W</u>	RSA 72:36-a	
Exemption for the Blind.	<u>D</u>	<u>W</u>	RSA 72:37	
Exemption for Improvements to Assist Persons with Disabilities.	<u>D</u>	<u>W</u>	RSA 72:37-a	
Exemption for the Disabled.	<u>D</u>	<u>W</u>	RSA 72:37-b	
Exemption for Aviation Facilities; Partial Reimbursement for Taxes Paid.	<u>D</u>	<u>W</u>	RSA 72:38	
Tax Deferral for Elderly and Disabled.	<u>D</u>	<u>W</u>	RSA 72:38-a	eff. 1/1/2014
Exemption for Deaf or Severely Hearing Impaired Persons; Procedure for Adoption.	<u>D</u>	<u>W</u>	RSA 72:38-b	
Conditions for Elderly Exemption.	<u>D</u>	<u>W</u>	RSA 72:39-a	
Procedure for Adoption and Modification of Elderly Exemption.	D	<u>W</u>	RSA 72:39-b	
Limitation.		<u>W</u>	RSA 72:40-a	
Publishing Prohibited.		<u>W</u>	RSA 72:40-b	
Proration.		<u>W</u>	RSA 72:41	
Definition of Solar Energy Systems.		<u>W</u>	RSA 72:61	eff. 10/15/2019
Exemption for Solar Energy Systems.	<u>D</u>	<u>W</u>	RSA 72:62	
Application for Exemption.		<u>W</u>	RSA 72:64	
Definition of Wind-Powered Energy Systems.		<u>W</u>	RSA 72:65	eff. 10/15/2019
Exemption for Wind-Powered Energy Systems.	<u>D</u>	<u>W</u>	RSA 72:66	
Application for Exemption.		<u>W</u>	RSA 72:68	
Definition of Woodheating Energy System.		<u>W</u>	RSA 72:69	
Exemption for Woodheating Energy Systems.	<u>D</u>	<u>W</u>	RSA 72:70	

STATUTE and CHAPTER TITLE			STATUTE NUMBER	Changes After 2008
Application for Exemption.		W	RSA 72:72	
Definition of Renewable Generation Facility.		W	RSA 72:73	
Payment in Lieu of Taxes. (<i>Renewable Generation Facility</i>)		W	RSA 72:74	eff. 7/28/2014
Commercial and Industrial Exemption.			Repealed by 2008, 224:4	
Definitions.		W	RSA 72:75	
Property Tax Exemption.		W	RSA 72:76	
Procedure for Adoption.		W	RSA 72:77	
Application for Exemption.		W	RSA 72:78	
<u>CHAPTER 72-B</u> EXCAVATION TAX				
Excavation Tax and Taxation of Excavation Area.		W	RSA 72-B:1	
Definitions.		W	RSA 72-B:2	
<u>CHAPTER 74</u> ANNUAL INVENTORY OF POLLS AND TAXABLE PROPERTY				
Annual List. (<i>April 1st</i>)		W	RSA 74:1	
Exempt Realty.		W	RSA 74:2	
Taxpayer Inventory Blank.		W	RSA 74:4	eff. 7/20/2015
Choice to Eliminate Inventory Blanks.		W	RSA 74:4-a	
Distribution.		W	RSA 74:5	
Return of Inventory.		W	RSA 74:7	
Penalty for Failure to File.		W	RSA 74:7-a	
Extension of Time for Filing.		W	RSA 74:8	
Doomage.		W	RSA 74:12	
Inspection of Property.		W	RSA 74:17	
Inventory of Property Transfers.		W	RSA 74:18	
<u>CHAPTER 75</u> APPRAISAL OF TAXABLE PROPERTY				
How Appraised.		W	RSA 75:1	eff. 8/20/2019
Residential Property Subject to Housing Covenant Under the Low-income Housing Tax Credit Program.		W	RSA 75:1-a	
Distinct Interest.		W	RSA 75:2	

STATUTE and CHAPTER TITLE			STATUTE NUMBER	Changes After 2008
Land and Buildings. (<i>Buildings on Land of Another</i>)		W	RSA 75:3	
Deductions in Case of Insane Persons.		W	RSA 75:6	
Revised Inventory.		W	RSA 75:8	
Five-Year Valuation.		W	RSA 75:8-a	
Annual Appraisal; Municipalities over 10,000.		W	RSA 75:8-b	
Separate Tracts.		W	RSA 75:9	
Definitions. (<i>Residence in Commercial Zone</i>)		W	RSA 75:10	
Appraisal of Residences.	D	W	RSA 75:11	
Appeal to Board of Tax and Land Appeals.		W	RSA 75:14	
False Statement.		W	RSA 75:19	
CHAPTER 76 APPORTIONMENT, ASSESSMENT AND ABATEMENT OF TAXES				
Definitions.		W	RSA 76:1-a I(d)	
Property Tax Year. (<i>April 1-March 31</i>)		W	RSA 76:2	
Combining Land and Building Values on the Property Tax Bill.		W	RSA 76:2-a	
Education Tax.		W	RSA 76:3	
Overlay.		W	RSA 76:6	
Selectmen's Lists and Warrant.		W	RSA 76:10	
Jeopardy Assessment.		W	RSA 76:10-a	
Information. (<i>On Tax Bills</i>)		W	RSA 76:11-a	
Notice of Arrearage.	D	W	RSA 76:11-b	
Interest. (<i>On Tax Bills</i>)	D	W	RSA 76:13	eff. 4/1/2019
Limitations on Interest When Tax Relief is Granted.		W	RSA 76:13-b	
Correction of Omissions, or Improper Assessment.		W	RSA 76:14	
Semi-Annual Collection of Taxes in Certain Towns and Cities.	D	W	RSA 76:15-a	
Quarterly Billing of Taxes in Certain Towns and Cities.	D	W	RSA 76:15-aa	eff. 4/1/2019
By Selectmen or Assessors. (<i>Abatement</i>)		W	RSA 76:16	eff. 9/9/2014
By Board of Tax and Land Appeals. (<i>Abatement</i>)		W	RSA 76:16-a	eff. 9/9/2014

STATUTE and CHAPTER TITLE			STATUTE NUMBER	Changes After 2008
By Court. (<i>Abatement by Superior Court</i>)		W	RSA 76:17	eff. 9/9/2014
Interest. (<i>Abatement</i>)		W	RSA 76:17-a	
Filing Fee Reimbursed.		W	RSA 76:17-b	
Effect of Abatement Appeal on Subsequent Taxes.		W	RSA 76:17-c	
Abatement Refund.		W	RSA 76:17-d	
For Watering Trough. (RSA 76:18)	Repealed by 2014, 46:1			eff. 7/26/2014
Prorated Assessments for Damaged Buildings.		W	RSA 76:21	eff. 1/1/2019
<u>CHAPTER 78-B</u> TAX ON TRANSFER OF REALY PROPERTY				
Declaration of Consideration Required.		W	RSA 78-B:10	eff. 7/18/2016
<u>CHAPTER 79</u> FOREST CONSERVATION AND TAXATION				
Definitions.		W	RSA 79:1	eff. 7/10/2014
Release from Taxes.		W	RSA 79:2	
Normal Yield Tax.		W	RSA 79:3	
Land Ownership.		W	RSA 79:3-a	
Appeal and Abatement.		W	RSA 79:8	eff. 7/1/2017
Notice of Intent to Cut.		W	RSA 79:10	eff. 8/17/2019
Report. (<i>of Wood Cut</i>)		W	RSA 79:11	eff. 7/1/2017
Doomage.		W	RSA 79:12	
Enforcement.		W	RSA 79:28	
<u>CHAPTER 79-A</u> CURRENT USE TAXATION				
Definitions.		W	RSA 79-A:2, XIII	
Current Use Advisory Board; Members, Appointments, Term, Chairman.		W	RSA 79-A:3	eff. 7/1/2017
Powers and Duties of Board; Rulemaking.		W	RSA 79-A:4	
Land Use Change Tax.		W	RSA 79-A:7	
Appeal to Board of Tax and Land Appeals.		W	RSA 79-A:9	
<u>CHAPTER 79-B</u> CONSERVATION RESTRICTION ASSESSMENT				
<u>CHAPTER 79-C</u> DISCRETIONARY EASEMENTS				
<u>CHAPTER 79-D</u> DISCRETIONARY PRESERVATION EASEMENTS				

STATUTE and CHAPTER TITLE		STATUTE NUMBER	Changes After 2008
<u>CHAPTER 79-E</u> COMMUNITY REVITALIZATION TAX RELIEF INCENTIVE			
<u>CHAPTER 79-F</u> TAXATION OF FARM STRUCTURES AND LAND UNDER FARM STRUCTURES			
<u>CHAPTER 79-G</u> TAXATION OF QUALIFYING HISTORIC BUILDINGS			
<u>CHAPTER 80</u> COLLECTION OF TAXES			
When Payable.	<u>W</u>	RSA 80:1	
Relocation of Buildings or Structures. (<i>Manufactured Housing</i>)	<u>W</u>	RSA 80:2-a	
Alternate Tax Lien Procedure.	<u>W</u>	RSA 80:20-a	
Refunds of Overpayments.	<u>W</u>	RSA 80:57	
Lien Procedure; Land Use Change Tax.	<u>W</u>	RSA 80:85	
<u>CHAPTER 81</u> TAXES IN UNINCORPORATED TOWNS AND UNORGANIZED PLACES			
Sale of Real Estate.	<u>W</u>	RSA 81:3	
<u>CHAPTER 82</u> TAXATION OF RAILROADS			
Definitions.	<u>W</u>	RSA 82:1	
<u>CHAPTER 83-F</u> UTILITY PROPERTY TAX			
Definitions.	<u>W</u>	RSA 83-F:1	
<u>CHAPTER 91-A</u> ACCESS TO GOVERNMENTAL RECORDS AND MEETINGS			
<u>CHAPTER 155-A</u> NEW HAMPSHIRE BUILDING CODE			
<u>CHAPTER 155-B</u> HAZARDOUS AND DILAPIDATED BUILDINGS			
<u>CHAPTER 155-C</u> ENERGY CONSERVATION IN PUBLIC BUILDINGS			
<u>CHAPTER 155-D</u> ENERGY CONSERVATION IN NEW BUILDING CONSTRUCTION			
<u>CHAPTER 595-B</u> ADMINISTRATIVE INSPECTION WARRANT			
<u>CHAPTER 643</u> ABUSE OF OFFICE			
<u>CHAPTER 674</u> LOCAL LAND USE PLANNING AND REGULATORY POWERS			
Definition. (<i>Manufactured Housing</i>)	<u>W</u>	RSA 674:31	

Section 3.4 - Laws, Judicial Decisions and Rules

The above RSA's are referred to as "statutory law," laws derived from statutes rather than from constitutions or by judicial decisions. Other forms of law also guide assessing administration. Constitutional laws are those laws as set out in the New Hampshire State Constitution. Judicial decisions, also known as case law, arise from judicial decisions that provide interpretation and give context to statutory law. In each county in New Hampshire there is a Superior Court and at the state level there is the Board of Tax and Land Appeals (BTLA). The decisions from those bodies, while of assistance to assessing officials, are not binding decisions for the rest of the state. They are only binding decisions upon the parties in each case decision. On the contrary, NH Supreme Court case law is the "law of the land" and can reverse and/or overturn lower court decisions arrived at by Superior Courts and the BTLA.

The last form of law in New Hampshire consists of administrative rules, also referred to as administrative law. These are the laws governing the operation and organization of the executive form of government and the relations of the executive branch of government with the legislature, the judiciary, and the citizens of the State. The various functions of state government use administrative rules to help form their decision making process when interpreting and carrying out the practical implementation of laws of the State. The BTLA and the DRA also refer to administrative rules in the conduct of their duties. These rules are available in the appendix of this manual and on-line through the DRA's website at www.revenue.nh.gov/.