

## New Hampshire Department of Revenue Administration

### Fiscal Note Quick Guide

24-2618.0

**HB 1449**, *relative to prohibiting the board of tax and land appeals from ordering retroactive re-appraisals outside of the years in question or relying on the department of revenue administration to provide investigative services.*

Municipal and County Government

**Prohibits the Board of Tax and Land Appeals from ordering retroactive re-appraisals outside of years in dispute and prohibits the use of the DRA to provide investigative services to BTLA.**

This proposed legislation prohibits the Board of Tax and Land Appeals (BTLA) from ordering retroactive re-appraisals outside the years in dispute of taxation of property and prohibits the BTLA from using the DRA to provide investigative services for the BTLA in resolving those disputes.

This proposed legislation is effective 60 days after its passage.

This fiscal note is limited to the prohibition of the BTLA to use DRA to provide investigative services on behalf of the BTLA.

The DRA assumes that the BTLA would or may rely on itself or other parties, other than the DRA, to conduct investigative services.

This proposed legislation would not expose the DRA to additional administrative costs.