

APPENDIX II-C

RULEMAKING NOTICE FORM

Notice Number _____

Rule Number _____

Tax 300 – Tax 500

<p>1. Agency Name & Address:</p> <p>Board of Tax and Land Appeals 107 Pleasant Street Johnson Hall Concord, NH 03301</p>	<p>2. RSA Authority: RSA 541-A:16, I(b) RSA 71-B:8</p> <p>3. Federal Authority: _____</p> <p>4. Type of Action:</p> <p>Adoption _____</p> <p>Amendment _____</p> <p>Repeal _____</p> <p>Readoption _____</p> <p>Readoption w/amendment <u> X </u></p>
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5. Short Title: Notice of Tax Date, Exemptions from Property Tax and Filing Fees

6. (a) Summary of what the rule says and of any proposed amendments:

Chapter Tax 300 through Chapter Tax 500 are being readopted with amendments to comply with statutory changes to clarify existing rules and to make minor substantive and editorial changes. Chapter Tax 300 establishes the notice of tax date; Chapter Tax 400 relates to exemptions from property tax; and Chapter Tax 500 relates to filing fees.

Specifically, Tax 301.02, Tax 301.03, and Tax 501.01 are being changed to comply with statutory amendments.

6. (b) Brief description of the groups affected:

Groups affected by the proposed rules are state agencies including the Department of Transportation (eminent domain proceedings), the Department of Revenue Administration (state tax appeals), taxpayers, municipalities, attorneys and tax representatives who appear before the board.

If the rules are not readopted and amended, the Board would be in violation of RSA chapter 541-A. Failure to readopt and amend the procedural rules would result in the Board's rules being inconsistent with the statutes governing its procedures and affected persons being misinformed.

6. (c) Specific section or sections of state statute or federal statute or regulation which the rule is intended to implement:

Rule	Statute
Tax 300 (Specific sections implementing specific statutes are listed below.)	RSA 541-A:7, RSA 541-A:16, I(b)
Tax 301.01	RSA 71-B:8
Tax 301.02	RSA 31:94-a, RSA 76:1-a, RSA 76:15-a
Tax 301.03	RSA 21:35, RSA 76:13
Tax 301.04	RSA 76:13
Tax 301.05	RSA 21:35
Tax 400	RSA 541-A:7, RSA 541-A:16, I(b)
Tax 401.01	RSA 72:23-a-k, except c, RSA 72:23-c, RSA 72:23-c, I, RSA 72:23, III, RSA 72:23, IV, RSA 72:23, V, RSA 72:23, V-a, RSA 72:23, VI
Tax 500 (Specific sections implementing specific statutes are listed below.)	RSA 541-A:7, RSA 541-A:16, I(b)
Tax 501.01	RSA 21-J:14-g, II, RSA 21-J:28-b, RSA 71-B:5, II, RSA 71-B:9, RSA 71-B:16, I, RSA 71-B:16, IV, RSA 72-B:13, RSA 72:34-a, RSA 75:14, RSA 76:16-a, RSA 76:21, RSA 79-A:9, RSA 79-A:10, RSA 79-A:12; RSA 79-B, RSA 79-C:5, RSA 79-D:5, RSA 79-E:4, RSA 79-F, RSA 81:5, RSA 91-A:4, RSA 231:32, RSA 498-A:16-a
Tax 501.02	RSA 541-A:16, I(b)

7. Contact person for copies and questions including requests to accommodate persons with disabilities:

Name: **Anne M. Stelmach or**

Melanie J. Ekstrom

Address: **107 Pleasant Street
Johnson Hall
Concord, NH 03301**

Title: **Clerk**

Deputy Clerk

Phone #: **(603) 271-2578**

Fax#:

E-mail: clerk@btl.nh.gov

mekstrom@btl.nh.gov

TTY/TDD Access: Relay NH 1-800-735-2964 or dial 711 (in NH)

8. Deadline for submission of materials in writing or, if practicable for the agency, in the electronic format specified: **November 8, 2013**

Fax

E-mail

Other format (specify):

9. Public hearing scheduled for:

Date and Time: **Friday, October 25, 2013 at 10:00 a.m.**

Place: **107 Pleasant Street, Johnson Hall, First Floor, Concord, NH**

10. Fiscal Impact Statement (Prepared by Legislative Budget Assistant)

FIS # 13:131, dated 08/20/13

Fiscal Impact Statement for the Board of Tax and Land Appeals rules governing Procedural Rules for the Board of Tax and Land Appeals. [Tax 300 – Tax 500]

1. Comparison of the costs of the proposed rule(s) to the existing rule(s):

When compared to the existing rules, the proposed rules may decrease revenue to the state general fund and decrease costs to state citizens and independently owned businesses by a small but indeterminable amount.

2. Cite the Federal mandate. Identify the impact on state funds:

No federal mandate, no impact on state funds.

3. Cost and benefits of the proposed rule(s):

Any cost associated with fees for appeals related to betterment assessments, qualifying historic building determinations, and farm structure and land under farm structure determinations are attributable to RSA 231:32, RSA 79-G:5, and RSA 79-F:6, respectively. The proposed rule eliminates the \$15 fee for requests of authenticated copies of tapes pursuant to RSA 91-A:4. To the extent that individuals or independently owned businesses no longer pay this fee, there may be an indeterminable decrease in revenue to the general fund and a decrease in costs to those requesting the copies of tapes.

A. To State general or State special funds: See 3 above.

B. To State citizens and political subdivisions: See 3 above. No impact on political subdivisions.

C. To independently owned businesses: See 3 above.

11. Statement Relative to Part I, Article 28-a of the N.H. Constitution:

The proposed rules readopt and amend existing responsibilities and comply with recent statutory amendments. Some of the amendments may have an impact on political subdivisions, i.e., municipalities appearing before the Board. However, the amendments will not impose any additional fees on those political subdivisions and, therefore, will not be in violation of Part I, Article 28-A of the New Hampshire Constitution.