

Amendment to HB 144

1 Amend the bill by replacing section 1 with the following:

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3 1 New Paragraphs; Revised Inventory; Change in Property Assessments. Amend RSA 75:8 by  
4 inserting after paragraph II the following new paragraphs:

5 III. Upon any adjustment to the assessed value of property, other than pursuant to  
6 revaluation under RSA 75:8-a or RSA 75:8-b, the selectmen or assessors shall provide written notice  
7 to the property owner giving justification for such change and notifying the property owner of the  
8 ability to dispute or appeal such change.

9 IV. Written notice to the property owner under paragraph III shall not be required for  
10 changes in assessed value that occur as a result of an issued building permit. Such written notice  
11 also shall not be required for changes in the current use value of land under RSA 79-A that occur as  
12 a result of changes in the municipality's equalization ratio.