

TITLE V TAXATION

CHAPTER 75 APPRAISAL OF TAXABLE PROPERTY

Section 75:8-a

75:8-a Five-Year Valuation. – The assessors and/or selectmen shall reappraise all real estate within the municipality so that the assessments are at full and true value at least as often as every fifth year, beginning with the later of either of the following:

I. The first year a municipality's assessments were reviewed by the commissioner of the department of revenue administration pursuant to RSA 21-J:3, XXVI and the municipality's assessments were determined to be in accordance with RSA 75:1; or

II. The municipality conducted a full revaluation monitored by the department of revenue administration pursuant to RSA 21-J:11, II, provided that the full revaluation was effective on or after April 1, 1999.

Source. 2001, 158:54, eff. Sept. 3, 2001. 2003, 307:11, eff. July 1, 2003. 2005, 119:1, eff. June 15, 2005.