

LAWS OF 1963**CHAPTER 34****AN ACT AUTHORIZING PREPAYMENT OF TAXES**

Be it Enacted by the Senate and House of Representatives in General
Court Convened:

36:1 Authority Granted. Amend RSA 80 by inserting after section 52 the following new section.

80:52 – a. Prepayment. Any town by vote at a town meeting under a proper article in the warrant and any city by vote of its governing board may authorize the prepayment of taxes and authorize the collector of taxes to accept payments in prepayment of taxes. If a town or city so votes, any person, firm or corporation owning taxable property on April first may, after April first and before notice of the amount of taxes assessed against said property for that year has been received, make payments on account of such taxes in sums of not less than ten dollars or in any sum divisible by ten dollars, and the collector shall receive such payments and give a receipt therefor and credit the amounts paid toward the amount of the taxes eventually assessed against said property. In any town or city which shall vote to authorize the prepayment of taxes the collector of taxes shall give such bond in the form and amount which the tax commission shall require, and he shall pay over all sums so received to the town treasurer under the provisions of RSA 41:35.

36:2 Takes Effect. This act shall take effect sixty days after its passage.

(Approved April 5, 1963)
(Effective date June 4, 1963)

Adopted at Adjourned Town Meeting March 10, 1965