

# Senate Election Law and Municipal Affairs Committee

*Jessica Bourque 271-2104*

**SB 220-FN**, relative to public hearings and deliberation for the denial of tax exemptions.

**Hearing Date:** February 11, 2025

**Time Opened:** 9:54 a.m.

**Time Closed:** 9:58 a.m.

**Members of the Committee Present:** Senators Gray, Lang, Rochefort and Long

**Members of the Committee Absent :** Senator Perkins Kwoka

**Bill Analysis:** This bill enables taxpayers whose applications for tax credits or exemptions have been denied to request and hold a public hearing with the assessing official who rendered that decision.

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**Sponsors:**  
Sen. Abbas

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**Who supports the bill:** Senator Abbas

**Who opposes the bill:** Jim Michaud and Brodie Deshaies

**Summary of testimony presented in support:**

**Senator Daryl Abbas, Prime Sponsor**

- Asked for the bill to be rereferred.
- When a property owner is denied a tax exemption, they find out after a non-public hearing; this bill would allow a person to request to have a public hearing for their tax-exempt status.
- Work needs to be done on the bill to ensure the protection of personal information.

Senator Gray asked if Senator Abbas thought he would be able to have the work done by crossover.

- Senator Abbas said he would like to meet with a tax attorney and have time to run it by different towns' boards of selectmen. He would also like to make sure it is done right because he doesn't want to have bigger unintentional issues.

**Summary of testimony presented in opposition:**

**Jim Michaud, Hudson Town Assessor**

- The Hudson Board of Selectmen have not weighed in on the bill, so his comments are his own.
- Supports the request to rerefer.
- An extra level of appeal in the bill goes beyond what already exists.
- The current appeal process has been in effect since 1969 and has yet to have any issues.
- The bill does not state how a public hearing should be requested.
- An appeal would include many examples of items not eligible for public hearings.