

HB 1756-FN - AS AMENDED BY THE SENATE

04/16/2026 1374s

2026 SESSION

26-2395

07/09

HOUSE BILL

***1756-FN***

AN ACT

allowing organizations to file for property tax exemptions once and receive those exemptions unless and until a town assessor finds the organization ineligible for an exemption.

SPONSORS:

Rep. Walker, Straf. 19; Rep. Larochelle, Straf. 19; Rep. J. MacDonald, Carr. 6; Rep. Maggiore, Rock. 23; Rep. Potenza, Straf. 19; Rep. Bolton, Graf. 8; Rep. DeRoy, Straf. 3

COMMITTEE:

Municipal and County Government

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ANALYSIS

This bill allows organizations to file for property tax exemptions once and receive those exemptions unless and until a town assessor finds the organization ineligible for an exemption.

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Explanation:

Matter added to current law appears in ***bold italics***.

Matter removed from current law appears ~~[in brackets and struck through.]~~

Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

STATE OF NEW HAMPSHIRE

*In the Year of Our Lord Two Thousand Twenty-Six*

AN ACT allowing organizations to file for property tax exemptions once and receive those exemptions unless and until a town assessor finds the organization ineligible for an exemption.

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

1 1 Taxation; Property Taxes; Annual List. Amend the section heading of RSA 72:23-c to read as  
2 follows:

3 72:23-c [~~Annual~~] **Exemption** List.

4 2 Taxation; Property Taxes; Annual List. Amend RSA 72:23-c, I to read as follows:

5 I. Every religious, educational and charitable organization, Grange, the Veterans of Foreign  
6 Wars, the American Legion, the Disabled American Veterans, the American National Red Cross and  
7 any other national veterans association shall annually, on or before April 15 **of any tax year**, file a  
8 list of all real estate and personal property owned by them on which exemption from taxation is  
9 claimed, upon a form prescribed and provided by the board of tax and land appeals, with the  
10 selectmen or assessors of the place where such real estate and personal property are taxable. If any  
11 such organization or corporation shall willfully neglect or refuse to file such list upon request  
12 therefor:

13 (a) [~~the~~] **The** selectmen may deny the exemption.

14 (b) If any organization, otherwise qualified to receive an exemption, shall satisfy the  
15 selectmen or assessors that they were prevented by accident, mistake, or misfortune from filing an  
16 application on or before April 15, the officials may receive the application at a later date and grant  
17 an exemption thereunder for that year; but no such application shall be received or exemption  
18 granted after the local tax rate has been approved for that year.

19 (c) **After an application is accepted as complete and approved, the application**  
20 **shall be considered a permanent application.**

21 (d) **City or town assessors, boards of selectmen, or other assessors' agents shall**  
22 **field review-qualifying properties annually to ensure they still qualify.**

23 (e) **Applicants shall file additional information as requested by the city or town**  
24 **assessor, boards of selectmen, or other officials at least once every 5 years, or annually if**  
25 **requested.**

26 3 Effective Date. This act shall take effect 60 days after its passage.

**HB 1756-FN- FISCAL NOTE**  
AS AMENDED BY THE SENATE (AMENDMENT #2026-1374s)

AN ACT allowing organizations to file for property tax exemptions once and receive those exemptions unless and until a town assessor finds the organization ineligible for an exemption.

**FISCAL IMPACT:**

<b>Estimated Political Subdivision Impact</b>				
	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>
<b>County Revenue</b>	\$0	\$0	\$0	\$0
<b>County Expenditures</b>	\$0	\$0	\$0	\$0
<b>Local Revenue</b>	\$0	\$0	\$0	\$0
<b>Local Expenditures</b>	\$0	Indeterminable Increase (less than \$10,000 per municipality)		

**METHODOLOGY:**

This bill permits designated charitable organizations to submit a one-time application for property tax exemptions. Once granted, the exemption remains in effect unless a town assessor determines the property no longer qualifies. To ensure continued eligibility, city or town assessors, boards of selectmen, or other authorized agents shall conduct annual field reviews of exempt properties. Additionally, applicants must provide updated documentation upon request at minimum once every five years, or annually if required by local officials.

The New Hampshire Municipal Association states that this will require additional work hours from local assessors or their designee to conduct annual field reviews. However, these costs may be partially offset by reduced mailing and processing expenses compared to the current application system. Overall, the anticipated increase in municipal expenditures is estimated to be under \$10,000 per municipality, though larger cities may incur higher costs.

**AGENCIES CONTACTED:**

New Hampshire Municipal Association