

HB 625 - AS INTRODUCED

2025 SESSION

25-0615

07/05

HOUSE BILL **625**

AN ACT relative to enabling municipalities to levy payments against non-profits at a percentage of their assessed property values.

SPONSORS: Rep. Bolton, Graf. 8; Rep. Schamberg, Merr. 6

COMMITTEE: Municipal and County Government

ANALYSIS

This bill allows towns to require a payment in lieu of taxes from certain-non-profit organizations based on the assessed value of their property.

Explanation: Matter added to current law appears in ***bold italics***.
Matter removed from current law appears ~~[in brackets and struckthrough.]~~
Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 Five

AN ACT relative to enabling municipalities to levy payments against non-profits at a percentage of their assessed property values.

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

1 1 Taxation; Persons and Property Liable to Taxation; Procedure for Adoption, Modification, or
2 Rescission. Amend RSA 72:27-a, I to read as follows:

3 I. Any town or city may adopt the provisions of RSA 72:28, RSA 72:28-b, RSA 72:29-a, RSA
4 72:35, RSA 72:37, RSA 72:37-b, RSA 72:38-b, RSA 72:39-a, **RSA 72:43-i**, RSA 72:62, RSA 72:66, RSA
5 72:70, RSA 72:76, RSA 72:82, RSA 72:85, or RSA 72:87, in the following manner:

6 2 New Section; Payments in Lieu of Taxation by Organizations Exempt From Property Taxes.
7 Amend RSA 72 by inserting after section 43-h the following new section:

8 72:43-i Payments in Lieu of Taxation by Organizations Exempt From Property Taxes.

9 I. Notwithstanding the provisions of this chapter, or any other law to the contrary, in a city
10 or town that votes to adopt this section pursuant to RSA 72:27-a, a non-profit organization
11 established under RSA 292 that is exempt from taxation under this chapter shall make payments in
12 lieu of taxation on all real and personal property owned by the organization in the city or town equal
13 to 25 percent of the municipal rate of the property tax that would be paid if the property were not
14 exempt from taxation.

15 II. Any city or town that adopts this section shall adopt an ordinance or bylaw to provide for
16 agreements between the municipality and organizations that may provide for exemptions from
17 payment, consideration of community benefits as payment and administration of payment.

18 III. Houses of public worship, parish houses, church parsonages occupied by their pastors,
19 convents, monasteries, buildings and the lands appertaining to them owned, used and occupied
20 directly for religious training or for other religious purposes by any regularly recognized and
21 constituted denomination, creed or sect, organized, incorporated or legally doing business in this
22 state and the personal property used by them for the purposes for which they are established shall
23 be not required to make payments under paragraph I.

24 IV. Any town, city, or municipality may adopt, modify, or rescind the provisions of this
25 section in the manner provided in RSA 72:27-a.

26 3 Effective Date. This act shall take effect April 1, 2026.