

**HB 746-FN - AS INTRODUCED**

2025 SESSION

25-0294

07/05

HOUSE BILL            **746-FN**

AN ACT                relative to an award of attorney's fees upon a successful appeal of a local property tax assessment.

SPONSORS:            Rep. Love, Rock. 13; Rep. Nadeau, Rock. 4; Rep. Devoid, Merr. 1; Rep. Noble, Hills. 2; Rep. D. McGuire, Merr. 14

COMMITTEE:          Municipal and County Government

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ANALYSIS

This bill awards a taxpayer reasonable attorney's fees for a successful appeal of a property assessment.

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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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 an award of attorney's fees upon a successful appeal of a local property tax assessment.

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

1           1 Taxation; Board of Tax and Land Appeals; Legal Counsel. Amend RSA 71-B:20 to read as  
2 follows:

3           71-B:20 Legal Counsel.

4           ***I.*** Whenever an assessment or reassessment made upon order of the board results in a  
5 petition being brought in the superior court or before the board by a taxpayer against a city or town  
6 for abatement of the tax so assessed the attorney general in his ***or her*** discretion, upon request of  
7 the commissioner, may represent the town or city involved at no cost or expense to the town or city.  
8 All costs and expenses of said proceeding, for which the town or city would otherwise be liable,  
9 excepting the salaries of the attorney general or ~~[his]~~ ***the attorney general's*** staff member engaged  
10 therein, shall be a proper charge against the appropriation for the department of revenue  
11 administration. Nothing herein shall be construed as authorizing the attorney general to appear for  
12 a town or city in any actions which may be brought against said town or city in tax abatement  
13 proceedings other than as specifically authorized hereunder.

14           ***II.*** ***Whenever a petition being brought in the superior court or before the board by a***  
15 ***taxpayer against a city or town results in an assessment or reassessment for an abatement***  
16 ***of the tax so assessed, upon the taxpayer's request, the taxpayer shall be entitled to***  
17 ***reasonable attorney's fees and the costs of investigation and litigation.***

18           2 Effective Date. This act shall take effect 60 days after its passage.

**HB 746-FN- FISCAL NOTE  
AS INTRODUCED**

AN ACT relative to an award of attorney's fees upon a successful appeal of a local property tax assessment.

**FISCAL IMPACT: This bill does not provide funding, nor does it authorize new positions.**

<b>Estimated State Impact</b>				
	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
<b>Revenue</b>	\$0	Indeterminable Increase	Indeterminable Increase	Indeterminable Increase
<i>Revenue Fund(s)</i>	General Fund			
<b>Expenditures*</b>	\$0	Indeterminable Increase	Indeterminable Increase	Indeterminable Increase
<i>Funding Source(s)</i>	General Fund			
<b>Appropriations*</b>	\$0	\$0	\$0	\$0
<i>Funding Source(s)</i>	None			

\*Expenditure = Cost of bill

\*Appropriation = Authorized funding to cover cost of bill

<b>Estimated Political Subdivision Impact</b>				
	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
<b>County Revenue</b>	\$0	\$0	\$0	\$0
<b>County Expenditures</b>	\$0	Indeterminable Increase	Indeterminable Increase	Indeterminable Increase
<b>Local Revenue</b>	\$0	\$0	\$0	\$0
<b>Local Expenditures</b>	\$0	Indeterminable Increase	Indeterminable Increase	Indeterminable Increase

**METHODOLOGY:**

This bill allows a taxpayer to be entitled to reasonable attorney's fees and the costs of investigation and litigation when a petition is brought to the Superior Court or before the board by a taxpayer against a city or town which results in an assessment or reassessment for an abatement of the tax assessed.

The Board of Tax and Land Appeals states that this bill would have an indeterminable increase on state revenues, state expenditures, county expenditures, and local expenditures in order to fund the necessary attorney fees and costs of litigation associated within this bill. It is deemed indeterminable as there is no way to assess how many additional appeals will be filed with the Board. An increase in legal costs would impact the local/county tax rates.

**AGENCIES CONTACTED:**

Board of Tax and Land Appeals