

SB 220-FN - AS INTRODUCED

2025 SESSION

25-1158  
07/09

SENATE BILL        **220-FN**

AN ACT            relative to public hearings and deliberation for the denial of tax exemptions.

SPONSORS:        Sen. Abbas, Dist 22

COMMITTEE:       Election Law and Municipal Affairs

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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

AN ACT relative to public hearings and deliberation for the denial of tax exemptions.

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

1 1 Taxation; Persons and Property Liable to Taxation; Appeals From Refusal to Grant  
2 Exemption, Deferral, or Tax Credit. Amend RSA 72:34-a to read as follows:

3 72:34-a [~~Appeal From Refusal to Grant Exemption, Deferral, or Tax Credit~~] **Appeals From**  
4 **Refusals to Grant Exemptions, Deferrals, or Tax Credits.**

5 ***I. Taxpayers whose applications for a tax exemption, deferral, or credit are refused***  
6 ***or denied under RSA 72:23, 23-d, 23-e, 23-f, 23-g, 23-h, 23-i, 23-j, 23-k, 28, 28-b, 28-c, 29-a, 30,***  
7 ***31, 32, 35, 36-a, 37, 37-a, 37-b, 38-a, 38-b, 39-a, 39-b, 41, 42, 62, 66, 70, or RSA 72:33, 72:34, III,***  
8 ***or 72:34, IV, shall, upon request, be entitled to a public hearing for reconsideration with***  
9 ***the assessing officials or selectmen who refused or denied the application. The public***  
10 ***hearing shall be held within 45 days of the taxpayers' receipt of assessing officials' written***  
11 ***decision as required by RSA 72:34, IV.***

12 ***II. The assessing officials or selectmen shall render an immediate decision as to***  
13 ***whether their prior exemption, deferral, or credit decision should be upheld prior to the***  
14 ***conclusion of the public hearing.***

15 ***III. A public notice of the hearing shall be placed in a local newspaper of general***  
16 ***circulation in the area not less than 14 days before the date fixed for the hearing. The***  
17 ***notice shall be posted in 2 places where the municipality regularly posts notices of its***  
18 ***governing body meetings.***

19 ***IV. The taxpayer may appear at the hearing in person or through the taxpayers'***  
20 ***agent or attorney.***

21 ***V. The cost of the public hearing notice, whether mailed, posted, or published, shall***  
22 ***be paid in advance by the applicant. Failure to pay such costs shall constitute valid***  
23 ***grounds for the assessing official to terminate further consideration and deny the***  
24 ***application without public hearing.***

25 ***VI. Paragraphs I-V shall not be construed to limit the rights of taxpayers to a***  
26 ***hearing before the board of tax and land appeals or to petition the superior court under***  
27 ***paragraph VII.***

28 ***VII. Whenever the selectmen or assessors refuse to grant an applicant an exemption,***  
29 ***deferral, or tax credit to which the applicant may be entitled under the provisions of RSA 72:23, 23-***  
30 ***d, 23-e, 23-f, 23-g, 23-h, 23-i, 23-j, 23-k, 28, 28-b, 28-c, 29-a, 30, 31, 32, 35, 36-a, 37, 37-a, 37-b, 38-a,***  
31 ***38-b, 39-a, 39-b, 41, 42, 62, 66, or 70 the applicant may appeal in writing, on or before September 1***

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1 following the date of notice of tax under RSA 72:1-d, to the board of tax and land appeals or the  
2 superior court, which may order an exemption, deferral, or tax credit, or an abatement if a tax has  
3 been assessed.

4       2 Effective Date. This act shall take effect January 1, 2026.

**SB 220-FN- FISCAL NOTE  
AS INTRODUCED**

AN ACT relative to public hearings and deliberation for the denial of tax exemptions.

**FISCAL IMPACT:**

<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	\$0	\$0	\$0
<b>Local Revenue</b>	\$0	\$0	\$0	\$0
<b>Local Expenditures</b>	\$0	Indeterminable Increase	Indeterminable Increase	Indeterminable Increase

**METHODOLOGY:**

This bill allows taxpayers whose applications for tax credits or exemptions have been denied to request and hold a public hearing with the assessing official who denied the application. A notice of the hearing must be published in a local newspaper of general circulation and a second location at least 14 days before the hearing. Additionally, every abutter of the property in question must be notified via certified mail, with the costs to be paid in advance by the applicant. Failure to cover these costs will result in the assessing official denying the application without holding a hearing. As municipalities navigate the requirements of holding public hearings, they may incur additional costs.

**AGENCIES CONTACTED:**

None