

Rep. J. MacDonald, Carr. 6
January 28, 2025
2025-0141h
05/02

Amendment to HB 426

1 Amend the bill by replacing section 1 with the following:

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3 1 Property Tax Exemption for Charitable Organizations; Late Application. Any charitable
4 organization, otherwise qualified to receive a property tax exemption under RSA 72:23 for the tax
5 year ending March 31, 2025, but for the failure to file a timely statement of financial condition
6 pursuant to RSA 72:23, VI, shall be granted the exemption retroactively if they satisfy to the
7 selectmen that they were prevented by accident, mistake, or misfortune from filing the statement of
8 financial condition before June 1, 2024. If the request for exemption is denied by the selectmen, the
9 organization may appeal the decision pursuant to RSA 72:34-a.

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AMENDED ANALYSIS

This bill permits a charitable organization to request a property tax exemption for the 2024 tax year if they demonstrate to the selectmen that they were prevented by accident, mistake, or misfortune from filing the statement of financial condition before June 1, 2024, and provides for appeal of the decision to the board of tax and land appeals or the superior court.