HB 268-FN - AS AMENDED BY THE HOUSE

20Mar2025... 0359h

2025 SESSION

25-0352
09/05

HOUSE BILL ***268-FN***

AN ACT relative to hearings before the board of tax and land appeals.

SPONSORS: Rep. Lynn, Rock. 17

COMMITTEE: Judiciary

AMENDED ANALYSIS

This bill codifies the board of tax and land appeals' authority to hold hearings at its hearing room in Concord and allows parties to request that hearings be held electronically or telephonically. This bill further states that the hearings may be held in the hearing room in Concord in lieu of the county where the declaration was filed upon agreement of the parties of if the board determines that there is a lack of available space in the respective county courthouse.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

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STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty Five

AN ACT relative to hearings before the board of tax and land appeals.

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

1 Board of Tax and Land Appeals; Offices; Hearings. Amend RSA 498-A:16 to read as follows:

498-A:16 Offices; Hearings. The board shall be provided with suitable office space in Concord, together with such furnishings and office equipment as shall be necessary for the administration of its business***, and with a suitable room in which it may hold hearings. Any party may elect to participate in a just compensation hearing under RSA 498-A:24 though electronic or telephonic means consistent with RSA 91-A***. All hearings before the board shall be open to the public***.***[~~, and~~] Each hearing shall be held in the county in which the declaration has been filed***,*** unless the parties agree to a hearing ***at the board's hearing room in Concord*** [~~elsewhere~~]. To the extent ***there is a lack*** of available space[~~, hearings shall be conducted~~] in the respective county courthouse***,***[~~; otherwise, they shall be held in such place or places, accessible to the public, as the board shall direct~~] ***as determined solely by the board, the hearing shall then be conducted in the board's hearing room in Concord***.

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

LBA
25-0352
4/2/25

HB 268-FN- FISCAL NOTE
AS AMENDED BY THE HOUSE (AMENDMENT #2025-0359h)

AN ACT relative to hearings before the board of tax and land appeals.

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

Estimated State Impact				
	FY 2025	**FY 2026**	**FY 2027**	**FY 2028**
Revenue	$0	$0	$0	$0
Revenue Fund(s)	None			
Expenditures*	$0	Indeterminable Decrease	Indeterminable Decrease	Indeterminable Decrease
Funding Source(s)	General, Highway and Turnpike Funds			
Appropriations*	$0	$0	$0	$0
Funding Source(s)	None			

***Expenditure = Cost of bill** ***Appropriation = Authorized funding to cover cost of bill**

Estimated Political Subdivision Impact				
	FY 2025	**FY 2026**	**FY 2027**	**FY 2028**
County Revenue	$0	$0	$0	$0
County Expenditures	$0	Indeterminable Decrease	Indeterminable Decrease	Indeterminable Decrease
Local Revenue	$0	$0	$0	$0
Local Expenditures	$0	Indeterminable Decrease	Indeterminable Decrease	Indeterminable Decrease

METHODOLOGY:

This bill codifies the Board of Tax and Land Appeals' authority to hold hearings at its hearing room in Concord and allows parties to request that hearings be held electronically or telephonically. This bill further states that the hearings may be held in the hearing room in Concord in lieu of the county where the declaration was filed upon agreement of the parties if the board determines that there is a lack of available space in the respective county courthouse.

The Board of Tax and Land Appeals indicates there would be an indeterminable reduction in state expenditures for travel because this bill removes the requirement for the Board to conduct hearings in the county where the declaration of taking was filed when there is a lack of available court space and allows for participation through electronic means which could only be accomplished by using the Board's hearing room in Concord. It is unknown how many cases would be held electronically and how many courts will not have available space.

In addition, there would be similar indeterminable reduction in county expenditures because the board would use less county staff and resources if it does not conduct hearings in a county courthouse. The Board would no longer seek to use other county facilities if the county courthouse is unavailable. The bill would further reduce local municipal expenditures because the board would no longer need to seek hearing space from a municipality when court space is not available.

The Board states the impact on expenditures is indeterminable because it is unknown how many eminent domain hearings will be held in any year, how many would be held electronically, and how many courts will not have available space. Any anticipated impact would involve the cost of traveling to various county courthouses around the state, as well as the staffing and operational costs of using courthouses or municipal property.

AGENCIES CONTACTED:

Board of Tax and Land Appeals