Senate Election Law and Municipal Affairs
May 6, 2025
2025-1964s
07/11

Amendment to HB 421-FN

Amend the bill by replacing all after the enacting clause with the following:

1 New Paragraph; Taxation; Persons and Property Liable to Taxation; Real Estate and Personal Property Tax Exemption. Amend RSA 72:23 by inserting after paragraph VII the following new paragraph:

VIII. Cities and towns shall annually mail the forms prescribed under RSA 72:23-c, I and RSA 72:23, VI to all property owners whose real estate was exempt from taxation in the prior property tax year under RSA 72:23, III, IV or V, and notify such property owners of the form submission deadline. The forms shall be mailed no later than 60 days before the due dates of the completed forms and supplemental documents. If the city or town or property owner otherwise qualified to receive an exemption discovers that the required forms were not sent or received, the property owner qualified to receive an exemption may submit the application to the city or town, and the governing body may grant an exemption thereunder for that year only, irrespective of any calendar date or the approval of the local tax rate and without penalty to the qualified owner.

2 Taxation; Persons and Property Liable to Taxation; Real Estate and Personal Property Tax Exemption. Amend RSA 72:23, VI to read as follows:

VI. Every charitable organization or society, except those religious and educational organizations and societies whose real estate is exempt under the provisions of paragraphs III and IV, shall annually before June 1, file with the municipality in which the property is located upon a form prescribed and provided by the board of tax and land appeals a statement of its financial condition for the preceding fiscal year and such other information as may be necessary to establish its status and eligibility for tax exemption. If any organization, otherwise qualified to receive an exemption, shall satisfy the selectmen that they were prevented by accident, mistake, or misfortune from filing an application on or before June 1, the officials may receive the application at a later date and grant an exemption thereunder for that year; but no such application shall be received or exemption granted after [~~the local tax rate has been approved for that~~] ***March 31, the end of the property tax*** year. ***Cities and towns shall give notice and post blank copies of the proper tax forms in a manner similar to other public notices 60 days before the filing due date. Seven days after the filing due date, municipalities shall send notices to any charitable organizations approved in the prior year that have yet to file.***

3 Taxation; Persons and Property Liable to Taxation; Real Estate and Personal Property Tax Exemption. Amend RSA 72:23-c, I to read as follows:

I. Every religious, educational and charitable organization, Grange, the Veterans of Foreign Wars, the American Legion, the Disabled American Veterans, the American National Red Cross and any other national veterans association shall annually, on or before April 15, file a list of all real estate and personal property owned by them on which exemption from taxation is claimed, upon a form prescribed and provided by the board of tax and land appeals, with the selectmen or assessors of the place where such real estate and personal property are taxable. If any such organization or corporation shall willfully neglect or refuse to file such list upon request therefor, the selectmen may deny the exemption. If any organization, otherwise qualified to receive an exemption, shall satisfy the selectmen or assessors that they were prevented by accident, mistake or misfortune from filing an application on or before April 15, the officials may receive the application at a later date and grant an exemption thereunder for that year; but no such application shall be received or exemption granted after [~~the local tax rate has been approved for that~~] ***March 31, the end of the property tax*** year. ***Cities and towns shall give notice and post blank copies of the proper tax forms in a manner similar to other public notices 60 days before the filing due date. Seven days after the filing due date, municipalities shall send notices to any charitable organizations approved in the prior year that have yet to file.***

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

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AMENDED ANALYSIS

This bill requires cities and towns and the department of revenue administration to give certain notices regarding the annual tax-exemption filing deadline to tax-exempt organizations.