

CHAPTER 76
HB 268-FN - FINAL VERSION

20Mar2025... 0359h
8May2025... 2223EBA

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 or if the board determines that there is a lack of available space in the respective county courthouse.

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 Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

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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 76:1 Board of Tax and Land Appeals; Offices; Hearings. Amend RSA 498-A:16 to read as follows:
2 498-A:16 Offices; Hearings. The board shall be provided with suitable office space in Concord,
3 together with such furnishings and office equipment as shall be necessary for the administration of its
4 business, ***and with a suitable room in which it may hold hearings. Any party may elect to participate in a***
5 ***just compensation hearing under RSA 498-A:24 through electronic or telephonic means consistent with***
6 ***RSA 91-A.*** All hearings before the board shall be open to the public.~~[,] and~~ Each hearing shall be held in
7 the county in which the declaration has been filed, unless the parties agree to a hearing ***at the board's***
8 ***hearing room in Concord*** ~~[elsewhere].~~ To the extent ***there is a lack*** of available space~~[,] hearings shall be~~
9 ~~conducted]~~ in the respective county courthouse,~~[,] otherwise, they shall be held in such place or places,~~
10 ~~accessible to the public, as the board shall direct]~~ ***as determined solely by the board, the hearing shall***
11 ***then be conducted in the board's hearing room in Concord.***
12 76:2 Effective Date. This act shall take effect January 1, 2026.

Approved: June 10, 2025
Effective Date: January 01, 2026

