CHAPTER 240
HB 1756-FN - FINAL VERSION

04/16/2026 1374s

2026 SESSION

26-2395
07/09

HOUSE BILL ***1756-FN***

AN ACT allowing organizations to file for property tax exemptions once and receive those exemptions unless and until a town assessor finds the organization ineligible for an exemption.

SPONSORS: Rep. Walker, Straf. 19; Rep. Larochelle, Straf. 19; Rep. J. MacDonald, Carr. 6; Rep. Maggiore, Rock. 23; Rep. Potenza, Straf. 19; Rep. Bolton, Graf. 8; Rep. DeRoy, Straf. 3

COMMITTEE: Municipal and County Government

ANALYSIS

This bill allows organizations to file for property tax exemptions once and receive those exemptions unless and until a town assessor finds the organization ineligible for an exemption.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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

AN ACT allowing organizations to file for property tax exemptions once and receive those exemptions unless and until a town assessor finds the organization ineligible for an exemption.

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

240:1 Taxation; Property Taxes; Annual List. Amend the section heading of RSA 72:23-c to read as follows:

72:23-c [~~Annual~~] ***Exemption*** List.

240:2 Taxation; Property Taxes; Annual List. 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 ***of any tax year***, 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***:***

(a) [~~, the~~] ***The*** selectmen may deny the exemption.

(b) 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 year.

(c) After an application is accepted as complete and approved, the application shall be considered a permanent application.

(d) City or town assessors, boards of selectmen, or other assessors' agents shall field review qualifying properties annually to ensure they still qualify.

(e) Applicants shall file additional information as requested by the city or town assessor, boards of selectmen, or other officials at least once every 5 years, or annually if requested.

240:3 Effective Date. This act shall take effect 60 days after its passage.

Approved: July 02, 2026
Effective Date: August 31, 2026