

HB 268-FN - AS INTRODUCED

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

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 is at the request of the board of tax and land appeals.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

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

3 498-A:16 Offices; Hearings. The board shall be provided with suitable office space in Concord,
4 together with such furnishings and office equipment as shall be necessary for the administration of
5 its business, ***and with a suitable room in which it may hold hearings. Any party may elect to***
6 ***participate in a just compensation hearing under RSA 498-A:24 though electronic or***
7 ***telephonic means consistent with RSA 91-A.*** All hearings before the board shall be open to the
8 public[, and each hearing shall be held in the county in which the declaration has been filed unless
9 the parties agree to a hearing elsewhere. To the extent of available space, hearings shall be
10 conducted in the respective county courthouse; otherwise, they shall be held in such place or places,
11 accessible to the public, as the board shall direct].

12 2 Effective Date. This act shall take effect January 1, 2026.

**HB 268-FN- FISCAL NOTE
AS INTRODUCED**

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
<i>Revenue Fund(s)</i>	None			
Expenditures*	\$0	Indeterminable Decrease	Indeterminable Decrease	Indeterminable Decrease
<i>Funding Source(s)</i>	General, Highway and Turnpike Funds			
Appropriations*	\$0	\$0	\$0	\$0
<i>Funding Source(s)</i>	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.

The Board of Tax and Land Appeals indicates this bill would result in an indeterminable decrease in the Board's travel costs because the bill removes the requirement for the Board to conduct hearings in the county where the declaration of taking was filed. In addition, the Board states there would be a similar reduction in county expenditures as the board would use less county staff and resources by not conducting hearings in a county courthouse. The bill would also reduce local expenditures since the board would no longer need to seek hearing space from a municipality when court space is not available. These fiscal impacts on state, county and local

expenditures are indeterminable because it is not known how many eminent domain hearings will be held in any year.

AGENCIES CONTACTED:

Board of Tax and Land Appeals