

SB 225-FN-LOCAL - AS INTRODUCED

2025 SESSION

25-0334

07/02

SENATE BILL

225-FN-LOCAL

AN ACT

requiring public notice before re-assessment of property values for local tax purposes.

SPONSORS:

Sen. Avard, Dist 12; Sen. Lang, Dist 2; Rep. Ohm, Hills. 10; Rep. Rice, Hills. 38; Rep. Hill, Merr. 2

COMMITTEE:

Election Law and Municipal Affairs

ANALYSIS

This bill requires municipalities to post a 90-day notice prior to conducting any annual or 5-year revaluation of property.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 requiring public notice before re-assessment of property values for local tax purposes.

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

1 1 New Section; Five-Year Valuation Notice. Amend RSA 75 by inserting after section 8-b the
2 following new section:

3 75:8-c Five Year Valuation Notice. Any municipality that conducts a reappraisal of property
4 pursuant to RSA 75:8-a shall provide notification of changes to the assessed valuation at least 90
5 days prior to the issuance of the final tax bill. Such notice shall be by individual notice to the
6 property owner, by public notice in a local newspaper of general circulation, by public notice on the
7 municipalities' main website and any social media accounts utilized by the municipality, by public
8 notice posted in the 2 places where the municipality regularly posts notices of its governing body
9 meetings, and by any other means deemed appropriate by the governing body.

10 2 Appraisal of Taxable Property; Annual Appraisal; Municipalities Over 10,000; 90-Day Notice
11 of Revaluation. Amend RSA 75:8-b to read as follows:

12 75:8-b Annual Appraisal; Municipalities Over 10,000. Except when assessing real estate under
13 RSA 75:8-a, any municipality with a population over 10,000 as determined pursuant to RSA 78-A:25
14 intending to appraise real estate annually at market value, as defined in RSA 75:1, shall authorize
15 such annual appraisal by a majority vote of the governing body. The governing body shall hold 2
16 public hearings regarding the annual appraisal process at least 15 days, but not more than 60 days,
17 prior to the governing body's authorization vote. Any municipality with a population over 10,000 as
18 determined pursuant to RSA 78-A:25 annually appraising real estate at market value shall provide
19 notification of changes to the assessed valuation **at least 90 days** prior to the issuance of the final
20 tax bill~~[, either]~~. **Such notice shall be** by individual notice to the property owner, by public notice
21 in a **local** newspaper of general circulation, **by public notice on the municipalities' main**
22 **website and any social media accounts utilized by the municipality, public notice posted in**
23 **the 2 places where the municipality regularly posts notices of its governing body meetings,**
24 ~~[or]~~ **and** by any other means deemed appropriate by the governing body.

25 3 Effective Date. This act shall take effect July 1, 2026.

**SB 225-FN-LOCAL- FISCAL NOTE
AS AMENDED BY THE SENATE (AMENDMENT #2025-0602s)**

AN ACT requiring public notice before re-assessment of property values for local tax purposes.

FISCAL IMPACT:

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

METHODOLOGY:

This bill requires municipalities to post a 45-day notice prior to conducting any annual or 5-year revaluation of property. This would require that all municipalities provide notification in all of the following ways: by individual notice to the property owner, by public notice in a local newspaper of general circulation, by public notice on the municipalities' main website and any social media accounts utilized by the municipality, public notice posted in two places where the municipality regularly posts notices of its governing body meetings, and by any other means deemed appropriate by the governing body. The New Hampshire Municipal Association (NHMA) anticipates this bill will increase local expenditures by an indeterminable, but significant, amount, primarily due to the staff time, printing, and mailing expenses involved in providing individual notices. These costs will vary among municipalities.

AGENCIES CONTACTED:

New Hampshire Municipal Association