

Rep. Maggiore, Rock. 23
Rep. M. Pearson, Rock. 34
February 11, 2025
2025-0354h
05/08

Amendment to HB 421-FN

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

2
3 1 New Paragraph; Taxation; Persons and Property Liable to Taxation; Real Estate and Personal
4 Property Tax Exemption. Amend RSA 72:23 by inserting after paragraph VII the following new
5 paragraph:

6 VIII. Cities and towns shall annually mail the forms prescribed under RSA 72:23-c, I and
7 RSA 72:23, VI to all property owners whose real estate was exempt from taxation in the prior
8 property tax year under RSA 72:23, III, IV or V, and notify such property owners of the form
9 submission deadline. The forms shall be mailed no later than 2 months before the due dates of the
10 completed forms and supplemental documents. If the city or town or property owner otherwise
11 qualified to receive an exemption discovers that the required forms were not sent or received, the
12 property owner qualified to receive an exemption may submit the application to the city or town, and
13 the governing body may grant an exemption thereunder for that year only, irrespective of any
14 calendar date or the approval of the local tax rate and without penalty to the qualified owner.

15 2 Taxation; Persons and Property Liable to Taxation; Real Estate and Personal Property Tax
16 Exemption. Amend RSA 72:23, VI to read as follows:

17 VI. Every charitable organization or society, except those religious and educational
18 organizations and societies whose real estate is exempt under the provisions of paragraphs III and
19 IV, shall annually before June 1, file with the municipality in which the property is located upon a
20 form prescribed and provided by the board of tax and land appeals a statement of its financial
21 condition for the preceding fiscal year and such other information as may be necessary to establish
22 its status and eligibility for tax exemption. If any organization, otherwise qualified to receive an
23 exemption, shall satisfy the selectmen that they were prevented by accident, mistake, or misfortune
24 from filing an application on or before June 1, the officials may receive the application at a later date
25 and grant an exemption thereunder for that year; but no such application shall be received or
26 exemption granted after ~~[the local tax rate has been approved for that]~~ **March 31, the end of the**
27 **property tax** year.

28 3 Taxation; Persons and Property Liable to Taxation; Real Estate and Personal Property Tax
29 Exemption. Amend RSA 72:23-c, I to read as follows:

30 I. Every religious, educational and charitable organization, Grange, the Veterans of Foreign
31 Wars, the American Legion, the Disabled American Veterans, the American National Red Cross and

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1 any other national veterans association shall annually, on or before April 15, file a list of all real
2 estate and personal property owned by them on which exemption from taxation is claimed, upon a
3 form prescribed and provided by the board of tax and land appeals, with the selectmen or assessors
4 of the place where such real estate and personal property are taxable. If any such organization or
5 corporation shall willfully neglect or refuse to file such list upon request therefor, the selectmen may
6 deny the exemption. If any organization, otherwise qualified to receive an exemption, shall satisfy
7 the selectmen or assessors that they were prevented by accident, mistake or misfortune from filing
8 an application on or before April 15, the officials may receive the application at a later date and
9 grant an exemption thereunder for that year; but no such application shall be received or exemption
10 granted after ~~[the local tax rate has been approved for that]~~ ***March 31, the end of the property tax***
11 year.

12 4 Effective Date. This act shall take effect April 1, 2026.