

HB 1055 - AS INTRODUCED

2024 SESSION

24-2381

05/10

HOUSE BILL

**1055**

AN ACT                   relative to the property tax exemption for charitable organizations.

SPONSORS:           Rep. J. MacDonald, Carr. 6; Rep. Crawford, Carr. 3; Rep. R. Brown, Carr. 3; Rep. Rung, Hills. 12; Rep. Peternel, Carr. 6

COMMITTEE:       Municipal and County Government

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ANALYSIS

This bill permits a charitable organization to file a late application for a property tax exemption as long as application and approval are made prior to approval of the tax rate for that year.

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                      Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

STATE OF NEW HAMPSHIRE

*In the Year of Our Lord Two Thousand Twenty Four*

AN ACT                    relative to the property tax exemption for charitable organizations.

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

- 1            1 Real Estate and Personal Property Tax Exemption. Amend RSA 72:23, VI to read as follows:
- 2            VI. Every charitable organization or society, except those religious and educational
- 3 organizations and societies whose real estate is exempt under the provisions of paragraphs III and
- 4 IV, shall annually before June 1, file with the municipality in which the property is located upon a
- 5 form prescribed and provided by the board of tax and land appeals a statement of its financial
- 6 condition for the preceding fiscal year and such other information as may be necessary to establish
- 7 its status and eligibility for tax exemption. ***If any organization, otherwise qualified to receive***
- 8 ***an exemption, shall satisfy the selectmen or assessors that they were prevented by accident,***
- 9 ***mistake, or misfortune from filing an application on or before June 1, the officials may***
- 10 ***receive the application at a later date and grant an exemption thereunder for that year;***
- 11 ***but no such application shall be received or exemption granted after the local tax rate has***
- 12 ***been approved for that year.***
- 13            2 Effective Date. This act shall take effect April 1, 2025.