

## Key Points of NH Governor's Emergency Orders 25 & 26

April 6, 2020

### Emergency Order #25

- **ABATEMENT OF PROPERTY TAX INTEREST:** Governing body may (but is not required to) use its authority under RSA 76:16 to issue a blanket abatement of the statutory interest charged on all property taxes not paid, for the duration of the State of Emergency
  - Blanket abatement would apply to interest for all taxpayers in the municipality equally
  - Would abate the interest for all taxes that aren't paid after they are assessed going forward during the State of Emergency(so doesn't affect already-accrued interest)
  - No need for individual taxpayers to apply for abatement of interest
  - Individual abatement applications still required for abatement of property taxes themselves, and governing bodies still have ordinary authority to grant or deny those applications
  
- **TEMPORARY PROHIBITION ON TAX DEEDING PROPERTY:** Municipalities are temporarily prohibited, during the State of Emergency, from taking property by tax deed for non-payment of property taxes
  - Property tax liens remain in place

### Emergency Order #26

- **EXTENSION OF EMERGENCY ORDERS #2, #6 and #16:** Extends all of the following to MAY 4, 2020:
  - Order #2: limiting scheduled gatherings of 50+ prohibiting eat-in dining at restaurants
  - Order #6: permitting establishments with a restaurant and a liquor license to include beer and wine with delivery orders
  - Order #16: further limiting scheduled gatherings, now prohibiting those of 10+ people