CHRISTOPHER T. SUNUNU
Governor

STATE OF NEW HAMPSHIRE
OFFICE OF THE GOVERNOR

STATE OF NEW HAMPSHIRE
BY HIS EXCELLENCY
CHRISTOPHER T. SUNUNU, GOVERNOR

Emergency Order #56 Pursuant to Executive Order 2020-04 as Extended by Executive Orders 2020-05, 2020-08, 2020-09, and 2020-10

Temporary Modification of Procedure Relative to Appropriations and Tax Payments

WHEREAS, on Friday, March 13, 2020, the President of the United States declared a National Emergency Concerning the Novel Coronavirus Disease (COVID-19) Outbreak; and

WHEREAS, on Friday, March 13, 2020, the Governor issued Executive Order 2020-04, An order declaring a state of emergency due to the Novel Coronavirus (COVID-19). The state of emergency has been extended four times through Executive Orders 2020-05, and 2020-08, 2020-09, and 2020-10; and

WHEREAS, the CDC reports that COVID-19 may be spread before an infected person shows symptoms of the virus; and

WHEREAS, in the days since the Governor declared a State of Emergency, the COVID-19 outbreak in New Hampshire has expanded significantly; and

WHEREAS, the Department of Health and Human Services, Division of Public Health has found that community-based transmission of COVID-19 continues to increase in the State and has been identified in all of the counties; and

WHEREAS, following the adoption of Emergency Order 23, which temporarily modifies municipal and local government statutory requirements, communities continue to face challenges related to their budgets; and

WHEREAS, towns, school districts, and village districts require a mechanism to reduce the tax burden on citizens who are facing unprecedented challenges as a result of the public health crisis; and

WHEREAS, even if the current State of Emergency is lifted prior to June 30, 2020, towns, school districts, and village districts whose fiscal years begin on July 1 and who have postponed their annual meetings due to the public health crisis, will not have sufficient time to appropriately notice and successfully pass an operating budget prior to July 1, 2020. This may present potential legal challenges to their ability to make ordinary and necessary expenditures in the fiscal year beginning July 1, 2020.

Now therefore pursuant to Section 18 of Executive Order 2020-04, as extended by Executive Orders 2020-05, 2020-08, 2020-09, and 2020-10, it is hereby ordered, effective immediately, that:

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1. Currently, under RSA 32:13, II, a local governing body is authorized to make expenditures between January 1 and the date a budget is adopted, which are reasonable in light of the prior year's appropriations and expenditures for the same purposes during the same time period. This authority shall also apply to those local governing bodies with fiscal years ending on June 30. As such, towns, school districts, and village districts whose annual meetings or parts thereof were postponed due to the COVID-19 emergency, are permitted to make such expenditures until the earlier of: (a) approval of an operating budget; or (b) September 1, 2020, unless such date is extended by further Emergency Order.

2. The governing body of a town, school district, village district, or county shall have the authority to reduce appropriations for any items as may be necessary to keep total expenditures of the town, school district, village district, or county within its total anticipated revenues. Consistent with RSA 32:13, I, this order "shall not be construed to imply that a local legislative body, through its actions on appropriations, has the authority to nullify a prior contractual obligation of the municipality, when such obligation is not contingent upon such appropriations and is otherwise valid under the New Hampshire law of municipal contracts, or to nullify any other binding state or federal legal obligation which supersedes the authority of the local legislative body." In towns that have adopted RSA Chapter 37 or RSA Chapter 49-D, the chief administrative officer shall make the recommendation to the governing body for approval. This action shall be taken at a public meeting, subject to the following requirements:

- Notice of the date of the public meeting shall be made public no less than seven days before the meeting; and
- At or before the public meeting, the governing body shall provide a report to the public that shows the relationship between the estimated and actual income and expenses to date, together with outstanding indebtedness and estimated future expenses.

This provision shall not affect or supplant any similar provision in a town charter. Any action taken pursuant hereto must be completed on or before the date on which the municipality submits its MS-1 to the Department of Revenue Administration.

3. Municipalities are authorized, during the State of Emergency declared in Executive Order 2020-04, as extended by Executive Orders 2020-05, 2020-08, 2020-09, and 2020-10, and as may be extended by further Executive Order, to enter into agreements with property taxpayers for the payment of property taxes on an agreed schedule, which may include a reduction or waiver of any interest on such taxes. This authority may be exercised with respect to any property taxes assessed for the tax year beginning April 1, 2020, any taxes due for prior years, or both.

Given under my hand and seal at the Executive Chambers in Concord, this 25th day of June, in the year of Our Lord, two thousand and twenty, and the independence of the United States of America, two hundred and forty-four.

Chris T. Sununu

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