



**STATE OF NEW HAMPSHIRE  
OFFICE OF THE GOVERNOR**

**CHRISTOPHER T. SUNUNU**  
Governor

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

**Emergency Order #25 Pursuant to Executive Order 2020-04**

**Temporary modification of interest penalty for late payment of property taxes**

**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); and

**WHEREAS**, experts indicate that COVID-19 is most commonly spread from an infected symptomatic person to others through respiratory droplets, including:

- Through the air by coughing and sneezing;
- Close personal contact, such as touching or shaking hands;
- Touching an object or surface with the virus on it, then touching your mouth, nose, or eyes before washing your hands.

**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 the majority of counties; and

**WHEREAS**, COVID-19 has caused financial and economic hardship for the people of New Hampshire leading to unemployment and loss of income; and

**WHEREAS**, pursuant to Emergency Order #17, all non-essential businesses were required to close and New Hampshire residents have been ordered to stay at home, except for essential errands, impacting the public's ability to earn a living; and

**WHEREAS**, property tax bills will be due by July 1 and residents and business are facing unprecedented challenges brought on by COVID-19, leaving some without the ability to pay these bills.

**Now therefore, pursuant to Section 18 of Executive Order 2020-04 it is hereby ordered, effective immediately, that:**

1. Municipalities and Counties are authorized to use their abatement authority, pursuant to RSA 76:16 and RSA 29:12, to grant blanket abatements of the interest charged on all property taxes not paid after their assessment, for the duration of the State of Emergency declared in Executive Order 2020-04 and any subsequent orders. Individual applications for abatements of interest are not required pursuant to this Emergency Order.
2. The temporary prohibition on foreclosures imposed by Emergency Order #4 shall apply to late payment of property taxes. Foreclosure proceedings related to late payment of property taxes are hereby suspended for the duration of the State of Emergency declared in Executive Order 2020-04.

Given under my hand and seal at the Executive Chambers in Concord, this 3rd day of April, in the year of Our Lord, two thousand and twenty, and the independence of the United States of America, two hundred and forty-four.



**GOVERNOR OF NEW HAMPSHIRE**