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New London Hospital Association, Inc. v. Town of Newport

Supreme Court of New Hampshire - June 26, 2024 - A.3d - 2024 N.H. 33 - 2024 WL 3167414

Property owner, a nonprofit corporation exempt from federal income taxation and a regulated charitable trust registered with the New Hampshire Department of Justice Charitable Trusts Unit, sought judicial review of town's decision denying owner's applications for charitable property tax exemptions for property on which owner operated a rural health clinic.

Appeals were consolidated, and following a bench trial, the Superior Court dismissed appeals, but found that owner had proved two factors supporting exemption. Parties cross-appealed.

The Supreme Court held that:

- Statement of purpose in owner's articles of incorporation sufficiently obligated owner to perform its charitable purpose;
- Owner established that the land it owned was occupied by owner and used directly for a stated charitable purpose;
- Owner's practice of referring patients to its sole member did not impermissibly confer on sole member a pecuniary benefit;
- Owner received services that furthered owner's charitable purposes in exchange for monies it paid to independent contractors; and
- Owner was not required to rule out possibility that rule that owner's officers or members may not derive any pecuniary profit or benefit was not satisfied.

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