
TAX - NEW HAMPSHIRE

Marist Brothers of New Hampshire v. Town of Effingham

Supreme Court of New Hampshire - September 14, 2018 - A.3d - 2018 WL 4369609

Operator of religious, residential youth summer camp brought action against town, challenging town's denial of a request for a charitable tax exemption for real property.

After a bench trial, the Superior Court upheld town's denial of the exemption. Operator appealed.

The Supreme Court of New Hampshire held that:

- Operator was established and was administered for charitable purpose;
- Charging fees and tuition did not preclude charitable tax exemption;
- Operator was obligated to perform its stated purposes to public, rather than simply to its members;
- Off-season rentals of property were incidental and did not preclude exemption;
- Annual contribution to affiliated religious entity did not disqualify operator from exemption; and
- Allowing camp employees' relatives to attend camp for free did not preclude exemption.

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