



TOWN COUNCIL – AGENDA REQUEST FORM

THIS FORM WILL BECOME PART OF THE BACKGROUND INFORMATION USED BY THE COUNCIL AND PUBLIC

Please submit Agenda Request Form, **including back up information, 8 days prior** to the requested meeting date. **Public Hearing requests must be submitted 20 days prior to requested meeting date to meet publication deadlines** (exceptions may be authorized by the Town Manager, Chairman/Vice Chair).

MEETING INFORMATION

Date Submitted: September 16, 2019
Submitted by: Raquel Perez
Department:
Speakers: Raquel Perez

Date of Meeting: October 9, 2019
Time Required: 15 minutes
Background Info. Supplied: Yes: No:

CATEGORY OF BUSINESS (PLEASE PLACE AN "X" IN THE APPROPRIATE BOX)

Appointment:	<input type="checkbox"/>	Recognition/Resignation/Retirement:	<input type="checkbox"/>
Public Hearing:	<input type="checkbox"/>	Old Business:	<input type="checkbox"/>
New Business:	<input checked="" type="checkbox"/>	Consent Agenda:	<input type="checkbox"/>
Nonpublic:	<input type="checkbox"/>	Other:	<input type="checkbox"/>

TITLE OF ITEM

Optional Property Tax Credit for Service-connected Total Disability (Veterans Exemption Increase Proposal) Discussion

DESCRIPTION OF ITEM

The Town Council to consider a proposal to request an increase to the Optional Property Tax Credit for Service-connected Total Disability, as referenced within SB 341, RSA 72:35, RSA 72:27-a and Chapter 178, Taxation, of the Merrimack Town Code.

REFERENCE (IF KNOWN)

RSA:	72:35, 72:27-a	Warrant Article:	_____
Charter Article:		Town Meeting:	_____
Other:	Ch, 178, SB 341	N/A	

EQUIPMENT REQUIRED (PLEASE PLACE AN "X" IN THE APPROPRIATE BOX)

Projector:	<input type="checkbox"/>	Grant Requirements:	<input type="checkbox"/>
Easel:	<input type="checkbox"/>	Joint Meeting:	<input type="checkbox"/>
Special Seating:	<input type="checkbox"/>	Other:	<input type="checkbox"/>
Laptop:	<input type="checkbox"/>	None:	<input type="checkbox"/>

CONTACT INFORMATION

Name:	Raquel Perez	Address	_____
Phone Number		Email Address	_____

APPROVAL

SB 341 - VERSION ADOPTED BY BOTH BODIES

02/22/2018 0646s

2018 SESSION

18-2829

05/10

SENATE BILL **341**

AN ACT relative to the veterans' property tax credit for service-connected disability.

SPONSORS: Sen. Daniels, Dist 11

COMMITTEE: Public and Municipal Affairs

AMENDED ANALYSIS

This bill increases the maximum property tax credit for service-connected total disability from \$2000 to \$4000.

Explanation: Matter added to current law appears in ***bold italics***.
Matter removed from current law appears [~~in brackets and struck through.~~]
Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

02/22/2018 0646s 18-2829

05/10

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Eighteen

AN ACT relative to the veterans' property tax credit for service-connected disability.

Be it Enacted by the Senate and House of Representatives in General Court convened:

1 Tax Credit for Service-Connected Total Disability. Amend RSA 72:35, I-a to read as follows:

I-a. The optional tax credit for service-connected total disability, upon adoption by a city or town pursuant to RSA 72:27-a, shall be an amount from \$701 up to [~~\$2,000~~] **\$4,000**. The optional tax credit for service-connected total disability shall replace the standard tax credit in its entirety and shall not be in addition thereto.

2 Effective Date. This act shall take effect January 1, 2019.

TITLE V TAXATION

CHAPTER 72 PERSONS AND PROPERTY LIABLE TO TAXATION

Property Taxes

Section 72:28-b

72:28-b All Veterans' Tax Credit. –

I. A town or city may adopt or rescind the all veterans' property tax credit granted under this section by the procedure in RSA 72:27-a.

II. The credit granted under this section shall be the same as the amount of the standard or optional veterans' tax credit in effect in the town or city under RSA 72:28. A town or city with an existing standard or optional veterans' tax credit under RSA 72:28 prior to August 18, 2016, adopting the credit under this section, may phase in the amount of the all veterans' tax credit over a 3-year period to match the standard or optional veterans' tax credit.

III. The all veterans' tax credit shall be subtracted each year from the property tax on the veteran's residential property.

IV. A person shall qualify for the all veterans' tax credit if the person is a resident of this state who served not less than 90 days on active service in the armed forces of the United States and was honorably discharged or an officer honorably separated from service; or the spouse or surviving spouse of such resident, provided that Title 10 training for active duty by a member of a national guard or reserve shall be included as service under this paragraph; provided however that the person is not eligible for and is not receiving a credit under RSA 72:28 or RSA 72:35.

Source. 2016, 217:1, eff. Aug. 8, 2016. 2017, 109:1, eff. June 8, 2017.

**TITLE V
TAXATION**

**CHAPTER 72
PERSONS AND PROPERTY LIABLE TO TAXATION**

Property Taxes

Section 72:35

72:35 Tax Credit for Service-Connected Total Disability. –

I. Any person who has been honorably discharged or an officer honorably separated from the military service of the United States and who has total and permanent service-connected disability, or who is a double amputee or paraplegic because of service-connected injury, or the surviving spouse of such a person, shall receive a standard yearly tax credit in the amount of \$700 of property taxes on the person's residential property.

[Paragraph I-a effective until January 1, 2019; see also paragraph I-a set out below.]

I-a. The optional tax credit for service-connected total disability, upon adoption by a city or town pursuant to RSA 72:27-a, shall be an amount from \$701 up to \$2,000. The optional tax credit for service-connected total disability shall replace the standard tax credit in its entirety and shall not be in addition thereto.

[Paragraph I-a effective January 1, 2019; see also paragraph I-a set out above.]

I-a. The optional tax credit for service-connected total disability, upon adoption by a city or town pursuant to RSA 72:27-a, shall be an amount from \$701 up to \$4,000. The optional tax credit for service-connected total disability shall replace the standard tax credit in its entirety and shall not be in addition thereto.

I-b. Either the standard tax credit for service-connected total disability or the optional tax credit for service-connected total disability shall be subtracted each year from the property tax on the person's residential property.

II. The standard or optional tax credit under this section may be applied only to property which is occupied as the principal place of abode by the disabled person or the surviving spouse. The tax credit may be applied to any land or buildings appurtenant to the residence or to manufactured housing if that is the principal place of abode.

III. (a) Any person applying for the standard or optional tax credit under this section shall furnish to the assessors or selectmen certification from the United States Department of Veterans' Affairs that the applicant is rated totally and permanently disabled from service connection. The assessors or selectmen shall accept such certification as conclusive on the question of disability unless they have specific contrary evidence and

the applicant, or the applicant's representative, has had a reasonable opportunity to review and rebut that evidence. The applicant shall also be afforded a reasonable opportunity to submit additional evidence on the question of disability.

(b) Any decision to deny an application shall identify the evidence upon which the decision relied and shall be made within the time period provided by law.

(c) Any tax credit shall be divided evenly among the number of tax payments required annually by the town or city so that a portion of the tax credit shall apply to each tax payment to be made.

Source. 1947, 240:1, par. 29-f. RSA 72:35. 1955, 283:1. 1963, 174:1. 1967, 219:6. 1969, 54:1. 1973, 553:1. 1975, 277:2. 1983, 95:1. 1989, 64:3. 1991, 70:17. 1993, 73:6, 7. 2000, 54:1. 2003, 299:8, eff. April 1, 2003. 2018, 105:1, eff. Jan. 1, 2019.

TITLE V TAXATION

CHAPTER 72 PERSONS AND PROPERTY LIABLE TO TAXATION

Property Taxes

Section 72:27-a

72:27-a Procedure for Adoption, Modification, or Rescission. –

I. Any town or city may adopt the provisions of RSA 72:28, RSA 72:28-b, RSA 72:29-a, RSA 72:35, RSA 72:37, RSA 72:37-b, RSA 72:38-b, RSA 72:39-a, RSA 72:62, RSA 72:66, RSA 72:70, RSA 72:76, or RSA 72:82 in the following manner:

(a) In a town, other than a town that has adopted a charter pursuant to RSA 49-D, the question shall be placed on the warrant of a special or annual town meeting, by the governing body or by petition pursuant to RSA 39:3.

(b) In a city or town that has adopted a charter pursuant to RSA 49-C or RSA 49-D, the legislative body may consider and act upon the question in accordance with its normal procedures for passage of resolutions, ordinances, and other legislation. In the alternative, the legislative body of such municipality may vote to place the question on the official ballot for any regular municipal election.

II. The vote shall specify the provisions of the property tax exemption or credit, the amount of such exemption or credit, and the manner of its determination, as listed in paragraph I. If a majority of those voting on the question vote "yes," the exemption or credit shall take effect within the town or city, on the date set by the governing body, or in the tax year beginning April 1 following its adoption, whichever shall occur first.

III. A municipality may modify, if applicable, or rescind the exemption or credits provided in paragraph I in the manner described in this section.

IV. An amendment to a statutory provision listed in paragraph I related to an exemption or credit amount or to the eligibility or application of an exemption or credit, shall apply in a municipality which previously adopted the provision only after the municipality complies with the procedure in this section, unless otherwise expressly required by law.

Source. 2003, 299:1; 299:23. 2004, 170:3. 2008, 224:3, eff. July 1, 2008. 2016, 217:2, eff. Aug. 8, 2016. 2017, 179:1, eff. Aug. 28, 2017.

The Town of Merrimack ordains...

Chapter 178, TAXATION

ARTICLE I, Semiannual Collection of Property Taxes

Superseded by Town Charter 7-11 (Amended by the Merrimack Town Council November 5, 2009)

ARTICLE II, Elderly Tax Exemptions

The elderly exemptions from property tax in the Town of Merrimack, based on assessed value, for qualified taxpayers, are as follows:

for a person 65 years of age up to 75 years, \$75,000;

for a person 75 years of age up to 80 years, \$100,000;

for a person 80 years of age or older, \$125,000.

To qualify, the person must have been a New Hampshire resident for at least three years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married for at least five years. In addition, the taxpayer must have a net income of less than \$45,000 or, if married, a joint income of less than \$60,000; and own net assets not in excess of \$200,000, excluding the value of the person's residence.

(Article 10, 3-2-1976 by ballot by the Annual Town Meeting, Amended by Article 10, 3-14-1978; Article 11, 3-14-1978; Article 8, 5-11-1982; Article 10, 5-8-1989; Article 28, 4-8-1997; Article 16, 3-10-1998; Article 24, 3-9-1999; Article 23, 4-9-2002; Article 21, 4-12-2005; Article 22, 4-12-2005, Article 2, 12-3-2009.)

ARTICLE III, Election Not to Collect Resident Tax

The Town has chosen, pursuant to the provisions of RSA 72:1-c not to assess, levy and collect a resident tax. (Article voted in the affirmative 11-4-1986)

ARTICLE IV, Exemption for the Blind

The Town has adopted the provisions of RSA 72:37 for the exemption for the blind from property tax. This statute provides that every inhabitant who is legally blind shall be exempt each year from the property tax on a residence to the value of \$15,000. (Article 13, voted in the affirmative 5-13-1986)

ARTICLE V, Optional Veterans' Credit

The Town has adopted the provisions of RSA 72:28 for an optional veterans' property tax credit and an expanded qualifying war service for veterans seeking the exemption. The optional veterans' exemption is \$500 per year. In order to

qualify, a veteran must meet the qualifications contained within RSA 72:28. (Article 22, voted in the affirmative 5-8-1990; amended by Article 17, 4-13-2004; Article 6 of the 2007 Town Meeting)

ARTICLE VI, Optional Property Tax Credit

The Town has adopted the provisions of RSA 72:35 for an optional property tax credit on residential property for a service connected total disability. The credit is \$2,000 per year. In order to qualify, a veteran, or his or her spouse, must meet the qualifications contained within RSA 72:35. (Article 23, voted in the affirmative 5-8-1990 by ballot of the Annual Town Meeting; amended by Article 16, voted in the affirmative 4-13-2004)

ARTICLE VII, Exemption for the Disabled

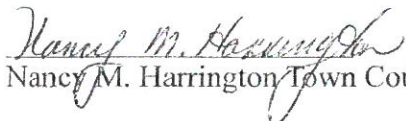
The Town has adopted a property tax exemption for the disabled. The exemption, based on assessed value, for qualified taxpayers shall be \$75,000. To qualify, the person must have been a New Hampshire resident for at least five years and own and occupy the real estate individually or jointly, or if the real estate is owned by a spouse, they must have been married for at least five years. In addition, the taxpayer must have a net income of not more than \$50,000 or, if married, a combined income of not more than \$67,500; and own net assets not in excess of \$200,000, excluding the value of the person's residence. In order to qualify, the applicant must meet the qualifications contained in RSA 72:37-b.

(Article 29, voted in the affirmative 4-8-1997 by ballot by the Annual Town Meeting; amended by Article 24, 4-9-2002 by ballot of the Annual Town Meeting; Article 6 of the 2007 Annual Town Meeting; Amended by Town Council 10-26-2017)

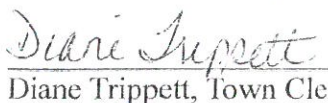
ARTICLE VIII, Credit for Veterans' Surviving Spouses

The Town has adopted the provisions of RSA 72:29-a(II) to increase a surviving spouse's property tax credit for surviving spouses of veterans who died while on active duty in the armed forces of the United States. The tax credit for a surviving spouse shall be \$2,000 per year. In order to qualify, a surviving spouse of a veteran must meet the qualifications contained within RSA 72:29-a. (Article 18, voted in the affirmative 4-13-2004 by ballot of the Annual Town Meeting; Amended by the Merrimack Town Council December 3, 2009)

Authenticated:


Nancy M. Harrington Town Council Chairman

10/26/17
Date


Diane Trippett, Town Clerk / Tax Collector

10/30/17
Date

Comparison Changes to RSA 72
 (72-27 thorough 72-32)
 Veteran Credit

	Number	Current \$	Total	New \$\$	Total	Difference
Vet Credit	1,121	500	560,500	750	840,750	280,250
All Vet Credit	90	500	45,000	750	67,500	22,500
Combat Vet	???	-		500	???	
Disable Vet credit	49	2,000	98,000	4,000	196,000	98,000
Surviving spouse	4	2,000	8,000	2,000	8,000	-
			711,500		1,112,250	400,750