



# 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: October 10, 2019

Date of Meeting: October 23, 2019

Submitted by: Town Council Chairman Tom Koenig and Vice Chair Bill Boyd

Department:

Time Required: 10 minutes

Speakers:

Background Info. Supplied: Yes:  No:

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

Appointment:

Recognition/Resignation/  
Retirement:

**Public Hearing:**

Old Business:

New Business:

Consent Agenda:

Nonpublic:

Other:

## TITLE OF ITEM

Consideration of Changes to Chapter 178, Taxation, of the Merrimack Town Code [First Reading] - Veterans Exemption

## DESCRIPTION OF ITEM

The Town Council to consider the acceptance of recommended changes to Chapter 178 (Taxation) of the Merrimack Town Code, pursuant to Charter Article V.

## REFERENCE (IF KNOWN)

RSA:

Warrant Article:

Charter Article: V

Town Meeting:

Other:

N/A

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

Projector:

Grant Requirements:

Easel:

Joint Meeting:

Special Seating:

Other:

Laptop:

None:

## CONTACT INFORMATION

Name:

Tom Koenig

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Phone Number

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tkoenig@merrimacknh.gov

## APPROVAL

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## **Chapter 178, TAXATION**

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### **ARTICLE I, Semiannual Collection of Property Taxes**

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Superseded by Town Charter 7-11 (Amended by the Merrimack Town Council November 5, 2009)

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### **ARTICLE II, Elderly Tax Exemptions**

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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.)

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### **ARTICLE III, Election Not to Collect Resident Tax**

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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)

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### **ARTICLE IV, Exemption for the Blind**

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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)



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**ARTICLE V, Optional Veterans' Credit**

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The Town has adopted the provisions of RSA 72:28 **[and 72:28-b]** 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 **[and 72:28-b]**. (Article 22, voted in the affirmative 5-8-1990; amended by Article 17, 4-13-2004; Article 6 of the 2007 Town Meeting; **[Article 3 of the 4-10-2018 Town Meeting]**)

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**ARTICLE VI, Optional Property Tax Credit**

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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~~ **[\$4,000]** 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 )

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**ARTICLE VII, Exemption for the Disabled**

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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)

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**ARTICLE VIII, Credit for Veterans' Surviving Spouses**

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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)

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**[ARTICLE IX, Solar Exemption**

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**A. Pursuant to RSA 72:27-a, the Town of Merrimack has adopted a solar energy systems real property tax exemption, based on assessed value, as follows:**

- (1) Solar energy system means a system which utilizes solar energy to heat or cool the interior of a building or to heat water for use in a building and which includes one or more collectors and a storage container. The term "solar energy**

**system" also means a system which provides electricity for a building by the use of photovoltaic panels.**

- (2) Criteria for exemption. The exemption will be given if it follows the prescribed definition of the solar energy system as described in subsection (a) of this section and all necessary applications and information have been received from the applicant.**
- (3) Amount of exemption. The exemption shall equal 100 percent of the total assessed value in the solar energy system, up to a maximum of \$25,000.]**

# TITLE V TAXATION

## CHAPTER 72 PERSONS AND PROPERTY LIABLE TO TAXATION

### Property Taxes

#### Section 72:28

##### **72:28 Standard and Optional Veterans' Tax Credit. –**

I. The standard veterans' tax credit shall be \$50.

II. The optional veterans' tax credit, upon adoption by a city or town pursuant to RSA 72:27-a, shall be an amount from \$51 up to \$750. The optional veterans' tax credit shall replace the standard veterans' tax credit in its entirety and shall not be in addition thereto.

III. Either the standard veterans' tax credit or the optional veterans' tax credit shall be subtracted each year from the property tax on the veteran's residential property. However, the surviving spouse of a resident who suffered a service-connected death may have the amount subtracted from the property tax on any real property in the same municipality where the surviving spouse is a resident.

IV. The following persons shall qualify for the standard veterans' tax credit or the optional veterans' tax credit:

(a) Every resident of this state who served not less than 90 days on active service in the armed forces of the United States in any qualifying war or armed conflict listed in this section 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 subparagraph;

(b) Every resident of this state who was terminated from the armed forces because of service-connected disability; or the surviving spouse of such resident; and

(c) The surviving spouse of any resident who suffered a service-connected death.

V. Service in a qualifying war or armed conflict shall be as follows:

(a) "World War I" between April 6, 1917 and November 11, 1918, extended to April 1, 1920 for service in Russia; provided that military or naval service on or after November 12, 1918 and before July 2, 1921, where there was prior service between April 6, 1917 and November 11, 1918 shall be considered as World War I service;

(b) "World War II" between December 7, 1941 and December 31, 1946;

(c) "Korean Conflict" between June 25, 1950 and January 31, 1955;

(d) "Vietnam Conflict" between December 22, 1961 and May 7, 1975;

(e) "Vietnam Conflict" between July 1, 1958 and December 22, 1961, if the resident earned the Vietnam service medal or the armed forces expeditionary medal;

(f) "Persian Gulf War" between August 2, 1990 and the date thereafter prescribed by Presidential proclamation or by law; and

(g) Any other war or armed conflict that has occurred since May 8, 1975, and in which the resident earned an armed forces expeditionary medal or theater of operations service medal.

**Source.** 1871, 13:1. GL 54:2. PS 56:4. 1907, 95:1. 1919, 54:1. 1921, 12:3; 103:1. 1923, 68:2. PL 60:26. 1941, 157:1. RL 73:29. 1943, 174:1. 1944, 4:1. 1947, 240:1, par. 29. 1949, 167:1. 1951, 132:1. RSA 72:28. 1955, 289:1. 1963, 49:1; 118:1; 324:1. 1967, 35:1, 2; 219:1, 2. 1971, 303:1. 1975, 282:1. 1976, 42:1, 2. 1977, 61:1. 1979, 288:2. 1981, 215:1. 1989, 64:1; 270:1. 1991, 70:3-6. 1992, 70:3. 1993, 73:3, 10; 262:1. 2003, 299:2. 2005, 126:1, eff. April 1, 2006. 2013, 254:2, eff. July 24, 2013. 2016, 217:9, eff. Aug. 8, 2016. 2018, 148:1, eff. Apr. 1, 2018.

# 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.

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