



# 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  
Submitted by: Councilor Peter Albert  
Department:  
Speakers:

Date of Meeting: October 23, 2019  
Time Required: 10 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"/> |
| <b>Public Hearing:</b> | <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

Consideration of Changes to Chapter 178, Taxation, of the Merrimack Town Code [First Reading] - Solar 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:       | <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:         | <b>Peter Albert</b> | Address:       | <b>6 Baboosic Lake Road</b>    |
| Phone Number: |                     | Email Address: | <b>palbert@merrimacknh.gov</b> |

## APPROVAL

|               |                              |                              |                   |   |                              |
|---------------|------------------------------|------------------------------|-------------------|---|------------------------------|
| Town Manager: | Yes <input type="checkbox"/> | No: <input type="checkbox"/> | Chair/Vice Chair: | Yes <input checked="" type="checkbox"/> | No: <input type="checkbox"/> |
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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. (Article 22, voted in the affirmative 5-8-1990; amended by Article 17, 4-13-2004; Article 6 of the 2007 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 of the solar energy system, up to a maximum of \$25,000.]**

# Memo

To: Eileen Cabanel, Town Manager  
Paul Micali, Asst. Town Manager  
Town Council

From: Loren Martin, Assessor

Re: Solar Ordinance FYI

Date: October 10, 2019

I was reading the proposed solar exemption ordinance and just wanted to clarify the Statutory requirements. Anyone wishing to receive the solar exemption must apply on or before April 15<sup>th</sup> of the year it is requested. Should the property sell, the exemption will be removed, much like any other exemption or credit and the new owner would need to apply for the exemption.

I am attaching a copy of the statute that pertains to the application and highlighting the pertinent section. Please do not hesitate to contact me should you have additional questions or concerns. We will make sure that there are PA29 applications available for taxpayers to take from the next few Council meetings.

Also, just to be clear the ordinance should state "The exemption shall equal 100% of the assessed value of the solar energy system, not to exceed \$25,000."

# TITLE V TAXATION

## CHAPTER 72 PERSONS AND PROPERTY LIABLE TO TAXATION

### Solar Energy Systems Exemption

#### Section 72:62

**72:62 Exemption for Solar Energy Systems.** – Each city and town may adopt under RSA 72:27-a an exemption from the assessed value, for property tax purposes, for persons owning real property which is equipped with a solar energy system as defined in RSA 72:61.

**Source.** 1975, 391:1. 1991, 70:26. 1993, 93:2. 2003, 299:17, eff. April 1, 2003.

# TITLE V TAXATION

## CHAPTER 72 PERSONS AND PROPERTY LIABLE TO TAXATION

### Property Taxes

#### Section 72:33

##### 72:33 Application for Exemption or Tax Credit. –

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

I. No person shall be entitled to the exemptions or tax credits provided by RSA 72:28, 28-b, 29-a, 30, 31, 32, 35, 36-a, 37, 37-a, 37-b, 38-b, 39-b, 62, 66, and 70 unless the person has filed with the selectmen or assessors, by April 15 preceding the setting of the tax rate, a permanent application therefor, signed under penalty of perjury, on a form approved and provided by the commissioner of revenue administration, showing that the applicant is the true and lawful owner of the property on which the exemption or tax credit is claimed and that the applicant was duly qualified upon April 1 of the year in which the exemption or tax credit is first claimed, or, in the case of financial qualifications, that the applicant is duly qualified at the time of application. The form shall include the following and such other information deemed necessary by the commissioner:

- (a) Instructions on completing and filing the form, including an explanation of the grounds for requesting tax exemptions and credits pursuant to RSA 72.
- (b) Sections for information concerning the applicant, the property for which the relief is sought, and other properties owned by the person applying.
- (c) A section explaining the appeal procedure and stating the appeal deadline in the event the municipality denies the tax relief request in whole or in part.
- (d) A place for the applicant's signature with a certification by the person applying that the application has a good faith basis and the facts in the application are true.

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

I. No person shall be entitled to the exemptions or tax credits provided by RSA 72:28, 28-b, 28-c, 29-a, 30, 31, 32, 35, 36-a, 37, 37-a, 37-b, 38-b, 39-b, 62, 66, and 70 unless the person has filed with the selectmen or assessors, by April 15 preceding the setting of the tax rate, a permanent application therefor, signed under penalty of perjury, on a form approved and provided by the commissioner of revenue administration, showing that the applicant is the true and lawful owner of the property on which the exemption or tax credit is claimed and that the applicant was duly qualified upon April 1 of the year in which the exemption or tax credit is first claimed, or, in the case of financial qualifications, that the applicant is duly qualified at the time of application. The form shall include the following and such other information deemed necessary by the commissioner:

- (a) Instructions on completing and filing the form, including an explanation of the grounds for requesting tax exemptions and credits pursuant to RSA 72.
- (b) Sections for information concerning the applicant, the property for which the relief is sought, and other properties owned by the person applying.
- (c) A section explaining the appeal procedure and stating the appeal deadline in the event the municipality denies the tax relief request in whole or in part.
- (d) A place for the applicant's signature with a certification by the person applying that the application has a

good faith basis and the facts in the application are true.

I-a. If any person, otherwise qualified to receive an exemption or credit, shall satisfy the selectmen or assessors that he or she was prevented by accident, mistake, or misfortune from filing a permanent application or amended permanent application on or before April 15 of the year in which he or she desires the exemption to begin, said officials may receive the application at a later date and grant an exemption or credit for that year; but no such application shall be received or exemption or credit granted after the local tax rate has been approved for that year.

[Paragraph I-b effective January 1, 2019.]

I-b. Notwithstanding the April 15 application deadline in paragraph I, a person may apply for the tax credit for combat service under RSA 72:28-c at any point during the tax year in which the person is engaged in combat service. If the application is received and granted after the tax rate for the city or town is set, the credit shall be applied to the balance of tax payments due for that year. If a person is deemed eligible for the tax credit after taxes have been billed and paid for the tax year in which the person served, the credit shall be applied in the following year.

II. Any person who changes residence after filing such a permanent application shall file an amended permanent application on or before December 1 immediately following the change of residence. The filing of the permanent application shall be sufficient for said persons to receive these exemptions or tax credits on an annual basis so long as the applicant does not change residence.

III. If the selectmen or assessors are satisfied that the applicant has willfully made any false statement in the application to obtain an exemption or tax credit, they may refuse to grant the exemption or tax credit.

IV. [Repealed.]

V. In addition to the above requirements, applicants for exemption who claim ownership pursuant to RSA 72:29, VI shall file with their application an additional statement signed under penalty of perjury, on a form approved and provided by the commissioner of revenue administration, showing they meet the requirements of RSA 72:29, VI.

VI. The assessing officials may require applicants for any exemption or tax credit to file the information listed in RSA 72:34, or the statement required by RSA 72:33, V periodically but no more frequently than annually. Failure to file such periodic statements may, at the discretion of the assessing officials, result in a loss of the exemption or tax credit for that year.

**Source.** 1947, 240:1, par. 29-d. RSA 72:33. 1969, 55:1. 1973, 544:8. 1977, 502:1. 1983, 155:8; 385:1. 1987, 325:1. 1991, 70:14. 1994, 102:2; 390:3, 8. 1995, 265:3, 20. 1996, 140:7. 1997, 281:1. 2003, 131:1; 299:6, 25, 26. 2007, 182:3, eff. April 1, 2007. 2016, 217:6, eff. Aug. 8, 2016. 2018, 151:4, 5, eff. Jan. 1, 2019.