
Chapter 178, TAXATION

(Amended by the Merrimack Town Council 11-5-2009; 11-21-2019; 3-24-2022)

ARTICLE I, Semiannual Collection of Property Taxes

Superseded by Town Charter 7-11

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, \$85,000;

for a person 75 years of age up to 80 years, \$115,000;

for a person 80 years of age or older, \$150,000.

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 [re-]adopted the provisions of RSA 72:28 and 72:28-b for an optional veterans' property tax credit [to include eligible active duty veterans] and an expanded qualifying war service for veterans seeking the tax credit. The optional veterans' tax credit 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)

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 \$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)

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)

ARTICLE IX, Solar Exemption

- 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.

Authenticated:

Finlay C. Rothhaus, Town Council Chairman

Date

Diane Trippett, Town Clerk / Tax Collector

Date

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 is a veteran, as defined in RSA 21:50, and 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 continues to serve or was honorably discharged or an officer who continues to serve or was honorably separated from service; or the spouse or surviving spouse of such resident, provided that training for active duty by a member of the 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.

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 is a veteran, as defined in RSA 21:50, and served not less than 90 days on active service in the armed forces of the United States and continues to serve or was honorably discharged or an officer who continues to serve or was honorably separated from service; or the spouse or surviving spouse of such resident, provided that training for active duty or state active duty by a member of the 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. 2022, 121:2, eff. July 26, 2022.

[Adopted 5-8-1990 ATM by Art. 22; amended 4-13-2004 ATM by Art. 17; 2007 ATM by Art. 6; 4-10-2018 ATM by Art. 3; 11-21-2019]

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 tax credit. The optional veterans' tax credit is \$500 per year. In order to qualify, a veteran must meet the qualifications contained within RSA 72:28 and 72:28-b.

Paul T Micali
Town Manager
(603)424-2331

From: loren martin <loren@avitarassociates.com>
Sent: Thursday, December 15, 2022 3:17 PM
To: Paul Micali <pmicali@merrimacknh.gov>; Tracy Doherty <tdoherty@merrimacknh.gov>; Thomas Boland <tboland@merrimacknh.gov>
Subject: Fwd: Veterans' Optional Credit Resolution

here you go
loren

Modification of RSA 72:28, II - Optional Veterans' Tax Credit and RSA 72:28-b - Optional Veterans' Tax Credit – to include Active Duty Veterans

Are you in favor of modifying the previously adopted RSA 72:28, II - Optional Veterans' Tax Credit, by readopting the \$500 credit to include eligible active duty veterans, as specified in the state legislature' s 2022 amendment to RSA 72:28, and modifying, the previously adopted RSA 72:28-b - All Veterans' Tax Credit, by readopting the \$500 credit to include eligible active duty veterans, as specified in the state legislature' s 2022 amendment to RSA 72:28-b? If readopted and approved, this article shall take effect for the 2023 property tax year.

----- Forwarded message -----

From: Tracy Doherty <tdoherty@merrimacknh.gov>
Date: Thu, Dec 15, 2022 at 2:44 PM
Subject: RE: Veterans' Optional Credit Resolution
To: Loren Martin (Avitar) - (External) <loren@avitarassociates.com>, Paul Micali <pmicali@merrimacknh.gov>, Thomas Boland <tboland@merrimacknh.gov>

Fyi if the Town Council does not re-adopt veteran tax credit for tax year 2023 it will revert to \$50 from \$500.

From Avitar: The NH legislature passed and Governor Sununu signed into law HB 1667 (Chapter 121, laws of 2022) which amends eligibility criteria for certain veterans' property tax credits. This became effective on July 26, 2022, and affects both the Standard and Optional Veterans Tax Credit, as well as the All Veterans Tax Credit.

Simply what this means is that if your Town has adopted the Optional Veterans Tax Credit (you give more than the standard \$50 tax credit) and/or the All Veterans Tax Credit, you **MUST** readopt the provisions of the Statute (Optional Vets Credit 72:28, II and/or All Veterans Tax Credit 72:28-b) by March 31, 2023, in order for your credits to remain in place for the 2023 Tax Year. **It is our understanding that if you have the Optional or All Veterans Tax Credits and you do not readopt the credits they will revert to the Standard Veterans Credit in the amount of \$50 each.**

We are proactively reaching out and urging you to get the warrant language ready and prepared for the ballot for 2023. The Department of Revenue has prepared a Technical Information Release (TIR 2022-005) on the matter dated October 19, 2022. They are ready to assist municipalities in this endeavor as are we.

Please do not hesitate to reach out if you have questions or concerns.

Tracy Doherty

Administrative Assessor

Town of Merrimack

From: loren martin [mailto:loren@avitarassociates.com]
Sent: Thursday, December 15, 2022 2:16 PM
To: Paul Micali <pmicali@merrimacknh.gov>; Tracy Doherty <tdoherty@merrimacknh.gov>; Thomas Boland <tboland@merrimacknh.gov>
Subject: Fwd: Veterans' Optional Credit Resolution

here is one with an attachment you can actually read

Loren

----- Forwarded message -----
From: Rice, Jonathan <JRice@concordnh.gov>
Date: Tue, Dec 13, 2022 at 12:43 PM
Subject: RE: Veterans' Optional Credit Resolution
To: loren martin <loren@avitarassociates.com>

Here you go. See attached.

Jon