Bill as Introduced

HB 467 – AS INTRODUCED

2003 SESSION

03-0742
10/09

HOUSE BILL ***467***

AN ACT allowing towns or cities to increase the property tax credit for service-connected total disability, and to adopt an optional date for filing exemptions.

SPONSORS: Rep. Patten, Carr 7; Rep. D. Fields, Hills 58; Rep. Heon, Straf 67; Sen. Johnson, Dist 2

COMMITTEE: Municipal and County Government

ANALYSIS

This bill allows towns and cities to increase the property tax credit for service-connected total disability from $1400 to $2000.

This bill also allows towns or cities to adopt an optional filing date for all exemptions, deferrals, or tax credits. Current law allows adopting the optional filing date only for the elderly exemption.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

HB 467 – AS INTRODUCED

03-0742
10/09

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Three

AN ACT allowing towns or cities to increase the property tax credit for service-connected total disability, and to adopt an optional date for filing exemptions.

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

1 Property Taxes; Tax Credit for Service-Connected Total Disability; Amount Increased. Amend RSA 72:35, IV(a) to read as follows:

IV.(a) Upon its adoption by a city or town as provided in RSA 72:35-a, 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 yearly tax credit in the amount of [~~$1,400~~] ***$2,000*** of property taxes on the person's residential property. ***A municipality which had elected under prior law to adopt a $1,400 credit shall be required to comply with the procedure for adoption in RSA 72:35-a if the municipality wants to adopt the $2,000 credit amount.***

2 Property Taxes; Tax Credit for Service-Connected Total Disability; Procedure for Adoption; Amount Increased. Amend RSA 72:35-a, I(c) to read as follows:

(c) The wording of the question shall be: "Shall we adopt the provisions of RSA 72:35, IV for an optional tax credit on the taxes due on residential property for a service-connected total disability? The optional disability tax credit is [~~$1,400~~] ***$2,000***, rather than $700."

3 Property Taxation; Optional Date for Filing Exemption. Amend RSA 72:33-b to read as follows:

72:33-b Optional Date for Filing for [~~Elderly Exemption~~] ***Exemptions***.

I. Any town or city may opt to change the date for filing for [~~an elderly exemption~~] ***all of the exemptions, deferrals, or tax credits listed*** under RSA 72:33 from March 1 to the August 1 prior to the setting of the tax rate. Any town or city may adopt the August 1 date for filing in the following manner:

(a) In a town, the question shall be placed on the warrant of a special or annual town meeting under the procedures set out in RSA 39, and shall be voted upon by ballot. In a city or charter town, the legislative body may consider and act upon the question in accordance with its normal procedures for passage of resolutions, ordinances, and other legislation. The legislative body of a city or charter town may vote to place the question on the official ballot for any regular municipal election, or, in the alternative, shall place the question on the official ballot for any regular municipal election upon submission to the legislative body of a petition signed by 5 percent of the registered voters.

(b) The governing body shall hold a public hearing on the question at least 15 days but not more than 30 days before the question is to be voted on. Notice of the hearing shall be posted in at least 2 public places in the municipality and published in a newspaper of general circulation at least 7 days before the hearing.

(c) The wording of the question shall be: "Shall we adopt the August 1 prior to the setting of the tax rate as the date for filing for [~~an elderly exemption from~~] ***exemptions, deferrals, and tax credits against*** the property tax?"

II. If a majority of those voting on the question vote "Yes," the August 1 filing date for [~~the elderly exemption~~] ***exemptions, deferrals, or tax credits*** shall apply within the town or city on the date set by the governing body.

III. Within 60 days from the initial adoption of the August 1 filing date for [~~the elderly exemption~~] ***exemptions, deferrals, or tax credits***, the governing body of the town or city shall send a prominent written notice of the change of filing date to all residential property taxpayers in the town or city.

4 Effective Date. This act shall take effect April 1, 2003.

Amendments

Municipal and County Government
March 17, 2003
2003-0742h
10/01

Not Used

Amendment to HB 467

Amend the title of the bill by replacing it with the following:

AN ACT allowing towns or cities to increase the property tax credit for service-connected total disability, and relative to the date for filing for exemptions and tax credits.

Amend the bill by replacing all after the enacting clause with the following:

1 Tax Credit for Service-Connected Disability; Optional Amount Increased. Amend RSA 72:35 to read as follows:

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.

I-a. The optional tax credit for service-connected total disability, upon adoption by a city or town pursuant to RSA 72:35-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.

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. However, the surviving spouse of a resident receiving the tax credit for service-connected disability may have the amount subtracted from the property tax on any real property in the same municipality where the surviving spouse is a resident.

II. The ***standard or optional*** tax credit [~~in paragraph I~~] ***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 [~~granted in paragraph I~~] ***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.

~~[IV.(a) Upon its adoption by a city or town as provided in RSA 72:35-a, 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 yearly tax credit in the amount of $1,400 of property taxes on the person's residential property.~~

~~(b) The tax credit in subparagraph (a) 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 the taxes due on any land or buildings appurtenant to the residence or to manufactured housing, if that is the principal place of abode.~~

~~(c) Applications for this credit shall be made in the manner prescribed by paragraph III. 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.]~~

2 Optional Tax Credit for Service Connected Disability; Procedure for Adoption. RSA 72:35-a is repealed and reenacted to read as follows:

72:35-a Procedure for Adoption; Optional Tax Credit for Service Connected Disability.

I. Any town or city may adopt the provisions of RSA 72:35, I-a for an optional tax credit for service-connected total disability in an amount from $701 up to $2,000 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 optional tax credit for service-connected total disability provided in RSA 72:35 and the amount of the optional credit to be granted. The credit

shall take effect in the tax year beginning April 1 following its adoption.

III. A municipality may change or rescind the optional credit provided by RSA 72:35 in the manner described in paragraph I.

3 Application for Exemptions or Tax Credits; Filing Date Changed in 2005. Amend RSA 72:33 to read as follows:

72:33 Application for Exemption or Tax Credit.

I. [~~Except as provided in RSA 72:33-b,~~] No person shall be entitled to the exemptions[~~, deferrals,~~] or tax credits provided by RSA 72:28, 29-a, 30, 31, 32, 35, 36-a, 37, 37-a, 37-b, ~~38-a,~~ 39-b, 62, 66, and 70 unless the person has filed with the selectmen or assessors, by [~~March 1 following the date of notice of tax under RSA 72:1-d~~] ***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[~~, deferral,~~] or tax credit is claimed and that the applicant was duly qualified upon April 1 of the year in which the exemption[~~, deferral,~~] 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, ~~deferrals~~, 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.

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[~~; provided, however, that towns and cities may require an annual application for the tax deferral authorized for the elderly and disabled by RSA 72:38-a~~].

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, V 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, V.

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.

4 Investigation of Application. Amend the introductory paragraph of RSA 72:34, I to read as follows:

I. On receipt of an application provided for in RSA 72:33 ***or RSA 72:38-a***, the selectmen or assessors shall examine it as to the right to the tax exemption, tax deferral or tax credit, the ownership of the property listed, and, if necessary, the encumbrances reported.

5 Repeal; 2005. RSA 72:33-b, relative to the optional date for filing for elderly exemptions, is repealed.

6 Effective Date.

I. Sections 1 and 2 of this act shall take effect April 1, 2003.

II. The remainder of this act shall take effect April 1, 2005.

2003-0742h

AMENDED ANALYSIS

This bill allows towns and cities to adopt an optional property tax credit for service-connected total disability in an amount from $701 up to $2,000.

This bill also, effective April 1, 2005, changes the filing date for applications for all exemptions or tax credits, and repeals the additional optional filing date for the elderly exemption.

Rep. Patten, Carr. 7
March 19, 2003
2003-0901h
10/09

Not Used

Amendment to HB 467

Amend the title of the bill by replacing it with the following:

AN ACT allowing towns or cities to increase the property tax credit for service-connected total disability, and relative to the date for filing for exemptions and tax credits.

Amend the bill by replacing all after the enacting clause with the following:

1 Tax Credit for Service-Connected Disability; Optional Amount Increased. Amend RSA 72:35 to read as follows:

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.

I-a. The optional tax credit for service-connected total disability, upon adoption by a city or town pursuant to RSA 72:35-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.

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. However, the surviving spouse of a resident receiving the tax credit for service-connected disability may have the amount subtracted from the property tax on any real property in the same municipality where the surviving spouse is a resident.

II. The ***standard or optional*** tax credit [~~in paragraph I~~] ***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 [~~granted in paragraph I~~] ***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.

~~[IV.(a) Upon its adoption by a city or town as provided in RSA 72:35-a, 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 yearly tax credit in the amount of $1,400 of property taxes on the person's residential property.~~

~~(b) The tax credit in subparagraph (a) 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 the taxes due on any land or buildings appurtenant to the residence or to manufactured housing, if that is the principal place of abode.~~

~~(c) Applications for this credit shall be made in the manner prescribed by paragraph III. 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.]~~

2 Optional Tax Credit for Service Connected Disability; Procedure for Adoption. RSA 72:35-a is repealed and reenacted to read as follows:

72:35-a Procedure for Adoption; Optional Tax Credit for Service Connected Disability.

I. Any town or city may adopt the provisions of RSA 72:35, I-a for an optional tax credit for service-connected total disability in an amount from $701 up to $2,000 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 optional tax credit for service-connected total disability provided in RSA 72:35 and the amount of the optional credit to be granted. The credit

shall take effect in the tax year beginning April 1 following its adoption.

III. A municipality may change or rescind the optional credit provided by RSA 72:35 in the manner described in paragraph I.

3 Application for Exemptions or Tax Credits; Filing Date Changed in 2005. Amend RSA 72:33 to read as follows:

72:33 Application for Exemption or Tax Credit.

I. [~~Except as provided in RSA 72:33-b,~~] No person shall be entitled to the exemptions[~~, deferrals,~~] or tax credits provided by RSA 72:28, 29-a, 30, 31, 32, 35, 36-a, 37, 37-a, 37-b, [~~38-a,~~] 39-b, 62, 66, and 70 unless the person has filed with the selectmen or assessors, by [~~March 1 following the date of notice of tax under RSA 72:1-d~~] ***August 1 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[~~, deferral,~~] or tax credit is claimed and that the applicant was duly qualified upon April 1 of the year in which the exemption[~~, deferral,~~] 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[~~, deferrals,~~] 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.

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[~~; provided, however, that towns and cities may require an annual application for the tax deferral authorized for the elderly and disabled by RSA 72:38-a~~].

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, V 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, V.

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.

4 Investigation of Application. Amend the introductory paragraph of RSA 72:34, I to read as follows:

I. On receipt of an application provided for in RSA 72:33 ***or RSA 72:38-a***, the selectmen or assessors shall examine it as to the right to the tax exemption, tax deferral or tax credit, the ownership of the property listed, and, if necessary, the encumbrances reported.

5 New Paragraph; Tax Deferral for the Elderly or Disabled. Amend RSA 72:38-a by inserting after paragraph II the following new paragraph:

II-a. No person shall be entitled to the deferral under this section unless the person has filed with the selectmen or assessors, by March 1 following the date of notice of tax under RSA 72:1-d 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 deferral is claimed and that the applicant is duly qualified at the time of application. 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 a deferral on an annual basis so long as the applicant does not change residence; provided, however, that towns and cities may require an annual application for the tax deferral authorized for the elderly and disabled by this section. 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 a deferral.

(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.

6 Repeal; 2005. RSA 72:33-b, relative to the optional date for filing for elderly exemptions, is repealed.

7 Effective Date.

I. Sections 1 and 2 of this act shall take effect April 1, 2003.

II. The remainder of this act shall take effect April 1, 2005.

2003-0901h

AMENDED ANALYSIS

This bill allows towns and cities to adopt an optional property tax credit for service-connected total disability in an amount from $701 up to $2,000.

This bill also, effective April 1, 2005, changes the filing date for applications for all exemptions or tax credits, and repeals the additional optional filing date for the elderly exemption.

Rep. Patten, Carr. 7
March 19, 2003
2003-0902h
10/09

Amendment to HB 467

Amend the title of the bill by replacing it with the following:

AN ACT allowing towns or cities to increase the property tax credit for service-connected total disability, and relative to the date for filing for exemptions and tax credits.

Amend the bill by replacing all after the enacting clause with the following:

1 Tax Credit for Service-Connected Disability; Optional Amount Increased. Amend RSA 72:35 to read as follows:

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.

I-a. The optional tax credit for service-connected total disability, upon adoption by a city or town pursuant to RSA 72:35-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.

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. However, the surviving spouse of a resident receiving the tax credit for service-connected disability may have the amount subtracted from the property tax on any real property in the same municipality where the surviving spouse is a resident.

II. The ***standard or optional*** tax credit [~~in paragraph I~~] ***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 {~~granted in paragraph I~~} ***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.

~~[IV.(a) Upon its adoption by a city or town as provided in RSA 72:35-a, 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 yearly tax credit in the amount of $1,400 of property taxes on the person's residential property.~~

~~(b) The tax credit in subparagraph (a) 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 the taxes due on any land or buildings appurtenant to the residence or to manufactured housing, if that is the principal place of abode.~~

~~(c) Applications for this credit shall be made in the manner prescribed by paragraph III. 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.]~~

2 Optional Tax Credit for Service Connected Disability; Procedure for Adoption. RSA 72:35-a is repealed and reenacted to read as follows:

72:35-a Procedure for Adoption; Optional Tax Credit for Service Connected Disability.

I. Any town or city may adopt the provisions of RSA 72:35, I-a for an optional tax credit for service-connected total disability in an amount from $701 up to $2,000 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 optional tax credit for service-connected total disability provided in RSA 72:35 and the amount of the optional credit to be granted. The credit

shall take effect in the tax year beginning April 1 following its adoption.

III. A municipality may change or rescind the optional credit provided by RSA 72:35 in the manner described in paragraph I.

3 Application for Exemptions or Tax Credits; Filing Date Changed in 2005. Amend RSA 72:33 to read as follows:

72:33 Application for Exemption or Tax Credit.

I. [~~Except as provided in RSA 72:33-b,~~] No person shall be entitled to the exemptions[~~, deferrals,~~] or tax credits provided by RSA 72:28, 29-a, 30, 31, 32, 35, 36-a, 37, 37-a, 37-b, [~~38-a,~~] 39-b, 62, 66, and 70 unless the person has filed with the selectmen or assessors, by [~~March 1 following the date of notice of tax under RSA 72:1-d~~] ***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[~~, deferral,~~] or tax credit is claimed and that the applicant was duly qualified upon April 1 of the year in which the exemption[~~, deferral,~~] 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, [~~deferrals,~~] 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.

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[~~; provided, however, that towns and cities may require an annual application for the tax deferral~~

~~authorized for the elderly and disabled by RSA 72:38-a~~].

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, V 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, V.

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.

4 Investigation of Application. Amend the introductory paragraph of RSA 72:34, I to read as follows:

I. On receipt of an application provided for in RSA 72:33 ***or RSA 72:38-a***, the selectmen or assessors shall examine it as to the right to the tax exemption, tax deferral or tax credit, the ownership of the property listed, and, if necessary, the encumbrances reported.

5 New Paragraph; Tax Deferral for the Elderly or Disabled. Amend RSA 72:38-a by inserting after paragraph II the following new paragraph:

II-a. No person shall be entitled to the deferral under this section unless the person has filed with the selectmen or assessors, by March 1 following the date of notice of tax under RSA 72:1-d 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 deferral is claimed and that the applicant is duly qualified at the time of application. 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 a deferral on an annual basis so long as the applicant does not change residence; provided, however, that towns and cities may require an annual application for the tax deferral authorized for the elderly and disabled by this section. 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 a deferral.

(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.

6 Repeal; 2005. RSA 72:33-b, relative to the optional date for filing for elderly exemptions, is repealed.

7 Effective Date.

I. Sections 1 and 2 of this act shall take effect April 1, 2003.

II. The remainder of this act shall take effect April 1, 2005.

2003-0902h

AMENDED ANALYSIS

This bill allows towns and cities to adopt an optional property tax credit for service-connected total disability in an amount from $701 up to $2,000.

This bill also, effective April 1, 2005, changes the filing date for applications for all exemptions or tax credits, and repeals the additional optional filing date for the elderly exemption.

Speakers

SIGN UP SHEET

To Register Opinion If Not Speaking

Bill # 467 Date 3/5/03

Committee MTC G Re property tax credits

**** Please Print All Information ****

Name	Address	Phone	Representing	Pro (check one)	Con (check one)
Dennis Flores	PO Box 320	829-0514	#HL1658 Montana [illegible]	✓	

Hearing Minutes

HOUSE COMMITTEE ON MUNICIPAL AND COUNTY GOVERNMENT

PUBLIC HEARING ON HB 467

BILL TITLE: allowing towns or cities to increase the property tax credit for service-connected total disability, and to adopt an optional date for filing exemptions.

DATE: March 5, 2003

LOB ROOM: 301 **Time Public Hearing Called to Order:** 2:30 PM

Time Adjourned: ???

(please circle if present)

Committee Members: Reps. Patten, Brundige, Lockwood, Twombly, Boyce, Dumaine, Stohl, Noyes, Buhlman, Doyle, C. Dunne, Dupuis, Gillich, Gould, M. Pappas, N. Johnson, M. Cooney, Davidson, Osborne, Schmidt and Theberge.

Bill Sponsors: Rep. Patten, Carr 7; Rep. D. Fields, Hills 58; Rep. Heon, Straf 67; Sen. Johnson, Dist 2

TESTIMONY

* Use asterisk if written testimony and/or amendments are submitted.

Rep. Patten, Dist 7
Bill passed last year and got held up in committee conference. It will change the Veteran's disability credit to $2,000 from $1,400. May need to take the "deferral" out of this bill.

Dane Kenney, Veteran's Advisory Committee
New Hampshire has one of the highest per capita population of veterans. Veteran's home, cemetery, benefits are generous. Increasingly, the credit amount helps keep up with inflation.

Robert Geisel, NH Tax Collection Association
Both favors, and has questions. If it fails, will we go back to the $700 or $1,400? Questions the date for filing. Different towns could have different dates. Would like to see a fixed date, rather than an optional.

***Dennis Viola, Director State Veteran Council**
See written testimony. Also concerned that if a town refuses the new amount, what amount they do have.

Judy Silva, NH Municipal Association
Concerned with removal of the $1,400. Transition from $1,400 to $2,000 may need some work.

Rep. Patten, Dist 7
Discussed reasons for not having a fixed date. Need to look again at this issue. Possible to have two different effective dates.

Respectfully submitted,

Priscilla P. Lockwood

Priscilla P. Lockwood, Clerk
Municipal and County Government

Testimony

File HB 467

Testimony Regarding House Bill 467
Property Tax Credit for Service-Connected Total Disability
Municipal and County Government Committee
5 March 2003

Good afternoon, Madam Chair and honorable committee members. My name is Dennis Viola, and I'm the Director of the State Veterans Council. I'm here to speak briefly in support of House Bill 467, specifically the portion of the bill which deals with the property tax credit for service-connected total disability.

HB 467 is aimed at a very narrow segment of the veteran population with service-connected disability. That is, only those veterans rated permanently and totally disabled from service-connection (or their surviving spouses) are eligible for this tax credit. Just as most of us believe that all veterans deserve a property tax credit, so too do most of us agree that permanently and totally disabled veterans NEED a tax credit. By definition, most of these veterans cannot work and their sole source of income is their monthly check from the US Department of Veterans Affairs (the VA). That monthly check is adjusted for inflation annually, but I think we can all agree that our property taxes have increased faster than the rate of inflation, so the value of the tax credit is eroding every year. Some of these veterans are forced to sell their houses because they can't afford to pay the taxes any longer.

As the members of this committee know, the tax credit for this category of veteran is $700. In 1989, in recognition of the erosion of the benefit, the legislature approved allowing cities and towns to increase that tax credit to $1400 if the voters in each municipality voted to do so. A majority of the municipalities approved the increase, but some did not. Now, 14 years after the last optional increase, the sponsors of this bill are seeking to enable the cities and towns to elect an additional increase from $1400 to $2000. That's a 43 percent optional increase, which doesn't even come close to the percentage increase we've all seen in our property values and property taxes over the past 14 years. I'm sure the sponsors of the bill could have considered a much higher tax credit and would have been justified in doing so, but they obviously offered an increase that is both meaningful and palatable. On behalf of the veterans of New Hampshire, I thank them for that. I also thank this committee for giving this bill the consideration it deserves, and I urge you to recommend the bill's passage by the House.

One last comment: Other legislation being considered this year (specifically HB 108 and SB 45) address the optional property tax credit for wartime veterans. In both of those bills, the wording allows for the municipalities to elect a tax credit of anywhere between $100 and $500, as opposed to just choosing one new dollar amount. I recall hearing testimony suggesting that the disabled veterans tax credit should be similarly worded to allow the municipalities to opt for anything up to the proposed $2000. While the State Veterans Council could live with that, I would point out that in the case of the wartime veterans tax credit, which is available to about half of the state's veteran population, the increase was up to 500% (from the current maximum of $100 to the proposed limit of

$500), so it seems quite reasonable that some municipalities would opt for something less than the maximum. With the disabled veterans tax credit, which is currently available to less than 2000 disabled veterans and surviving spouses statewide, the increase from the current optional $1400 to the proposed $2000 is 43%, so it would seem less necessary that there be lesser options. So, the State Veterans Council would prefer the simplicity of the fixed $2000 optional figure. However, whether you go along with the fixed $2000 figure or allow the municipalities the option of lesser amounts, the overall result is positive and will still well-received by this very deserving segment of our veteran population. Thank you.

Voting Sheets

HOUSE COMMITTEE ON MUNICIPAL AND COUNTY GOVERNMENT

EXECUTIVE SESSION on HB 467

BILL TITLE: **allowing towns or cities to increase the property tax credit for service-connected total disability, and to adopt an optional date for filing exemptions.**

DATE: March 20, 2003

LOB ROOM: 301

Amendments:

Sponsor: Rep. Patten — OLS Document #: 2003 0902h

Sponsor: Rep. — OLS Document #:

Sponsor: Rep. — OLS Document #:

Motions: (OTP), OTP/A, ITL, Interim Study (Please circle one.)

Moved by Rep. Schmidt — ON THE AMENDMENT

Seconded by Rep. Buhlman

Vote: 17-0 (Please attach record of roll call vote.)

Motions: OTP, (OTP/A), ITL, Interim Study (Please circle one.)

Moved by Rep. Schmidt

Seconded by Rep. Buhlman

Vote: 17-0 (Please attach record of roll call vote.)

CONSENT CALENDAR VOTE: YES 17-0

(Vote to place on Consent Calendar must be unanimous.)

Statement of Intent: Refer to Committee Report

Respectfully submitted,

Rep. Priscilla P. Lockwood, Clerk

MUNICIPAL AND COUNTY GOVERNMENT

Bill #: HB 467 **Title:** tax credit - service disabilities

PH Date: 3/5/03 **Exec Session Date:** 3/20/03

Motion: OTP **Amendment #:** 2003-0902h

MEMBER	YEAS	NAYS
Patten. Betsey L. Chairman	17	
Brundige. Robert W. V Chairman	1	
Lockwood. Priscilla P	2	
Twombly. James E	3	
Boyce. Laurie J	4	
Dumaine. Dudley Daniels	5	
Pappas. Marc	6	
Dunne. Christopher H	absent	
Stohl. Eric G	7	
Noyes. Richard A	absent	
Buhlman. David L	8	
Doyle. Christopher L	absent	
Dupuis. Roland L	9	
Gillick. Thomas J	10	
Gould. Kenneth H	11	
Johnson. Nancy K	12	
Cooney. Mary R	13	
Davidson. Robert A	absent	
Osborne. Jessie L	14	
Schmidt. Peter B	15	
Theberge. Robert L	16	
TOTAL VOTE:	17	0

Printed: 1/6/2003

MUNICIPAL AND COUNTY GOVERNMENT

Bill #: HB 467 **Title:** tax credit - service disability 20

PH Date: 3/5/03 **Exec Session Date:** 3/~~4~~/03

Motion: OTP-A **Amendment #:** 2003-~~[illegible]~~ 0902h

MEMBER	YEAS	NAYS
Patten. Betsey L. Chairman	17	
Brundige. Robert W. V Chairman	1	
Lockwood. Priscilla P	2	
Twomblv. James E	3	
Bovce. Laurie J	4	
Dumaine. Dudlev Daniels	~~absent~~ 16	
Pappas. Marc	5	
Dunne. Christopher H	absent	
Stohl. Eric G	6	
Noves. Richard A	absent	
Buhlman. David L	7	
Dovle. Christopher L	absent	
Dupuis. Roland L	8	
Gillick. Thomas J	9	
Gould. Kenneth H	10	
Johnson. Nancv K	11	
Coonev. Marv R	12	
Davidson. Robert A	absent	
Osborne. Jessie L	13	
Schmidt. Peter B	14	
Theberge. Robert L	15	
TOTAL VOTE:	17	0

Printed: 1/6/2003

Committee Report

COMMITTEE REPORT

COMMITTEE: **Municipal and County Government**

BILL NUMBER: **HB 467**

TITLE: allowing towns or cities to increase the property tax credit for service-connected total disability, and to adopt an optional date for filing exemptions.

DATE: March 20, 2003 CONSENT CALENDAR YES ☒ NO ☐

☐ OUGHT TO PASS

☒ OUGHT TO PASS WITH AMENDMENT

☐ INEXPEDIENT TO LEGISLATE

☐ REFER TO COMMITTEE FOR INTERIM STUDY
(Available only in second year of biennium.)

STATEMENT OF INTENT
(Include Committee Vote)

This bill as amended increases the optional tax credit for service-connected total disability veterans to $701 - $2000, up from $700 or $1400. The procedural language in Section 1 mirrors the language of HB 108 that deals with the standard and optional credit for the veteran's tax credit. The new language simplifies and uniformly changes the adoption process. Section 3 changes the date for all exemptions and credits to April 15 preceding the setting of the tax rate. The committee noted that deferrals need to have their own timeline and application procedure and those changes are reflected in Section 5. The current Revised Statute Annotated that deals with an optional elderly exemption date is being repealed, and the effective date of April 1, 2005, gives the municipalities time to notify all eligible applicants. The committee voted unanimously to pass this bill.

Vote 17-0.

Rep. Betsey L. Patten
FOR THE COMMITTEE

Original: House Clerk
cc: Committee Bill file

USE ANOTHER REPORT FOR MINORITY REPORT

CONSENT CALENDAR

Municipal and County Government

HB 467, allowing towns or cities to increase the property tax credit for service-connected total disability, and to adopt an optional date for filing exemptions. **OUGHT TO PASS WITH AMENDMENT**

Rep. Betsey L. Patten for Municipal and County Government: This bill as amended increases the optional tax credit for service-connected total disability veterans to $701 - $2000, up from $700 or $1400. The procedural language in Section 1 mirrors the language of HB 108 that deals with the standard and optional credit for the veteran's tax credit. The new language simplifies and uniformly changes the adoption process. Section 3 changes the date for all exemptions and credits to April 15 preceding the setting of the tax rate. The committee noted that deferrals need to have their own timeline and application procedure and those changes are reflected in Section 5. The current Revised Statute Annotated that deals with an optional elderly exemption date is being repealed, and the effective date of April 1, 2005, gives the municipalities time to notify all eligible applicants. The committee voted unanimously to pass this bill. **Vote 17-0.**

HB 467

This bill as amended increases the optional tax credit for service-connected total disability veterans to $701-$2000, up from $700 or $1400. The procedural language in Section 1 mirrors the language of HB 108 that deals with the standard and optional credit for the veteran's tax credit. The new language simplifies and uniformly changes the adoption process. Section 3 changes the date for all exemptions and credits to April 15 preceding the setting of the tax rate. The committee noted that deferrals need to have their own time line and application procedure and those changes are reflected in Section 5. The current RSA that deals with an optional elderly exemption date is being repealed and the effective date of April 1, 2005 gives the municipalities time to notify all eligible applicants. The committee voted unanimously to pass this bill.

RS | blp

HB 467, allowing towns or cities to increase the property tax credit for service-connected total disability, and to adopt an optional date for filing exemptions

OUGHT TO PASS WITH AMENDMENT

Rep. Peter B. Schmidt for M & C G

This bill allows towns & cities to increase the property tax credit for service-connected total disability from $1400 to $2000, and also allows cities & towns to adopt an optional filing date for all exemptions