Bill as Introduced

SB 12-FN-A-LOCAL – AS INTRODUCED

2003 SESSION

03-0157
09/10

SENATE BILL ***SB 12-FN-A-LOCAL***

AN ACT establishing a property tax relief program for low income homeowners.

SPONSORS: Sen. Peterson, Dist 11; Sen. Flanders, Dist 7; Rep. M. Carter, Hills 44

COMMITTEE: Ways and Means

ANALYSIS

This bill establishes a property tax relief program for low income homeowners.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

SB 12-FN-A-LOCAL – AS INTRODUCED

03-0157
09/10

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Three

AN ACT establishing a property tax relief program for low income homeowners.

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

1 New Subdivision; Low Income Homeowners Property Tax Relief. Amend RSA 198 by inserting after section 61 the following new subdivision:

Low Income Homeowners Property Tax Relief

198:62 Definitions. In this subdivision:

I. "Commissioner" means the commissioner of the department of revenue administration.

II. "Homestead" means the dwelling owned by a claimant or, in the case of a multi-unit dwelling, the portion of the dwelling which is owned and used as the claimant's principal place of residence and the claimant's domicile for purposes of RSA 654:1. "Homestead" shall not include land and buildings taxed under RSA 79-A or land and buildings or the portion of land and buildings rented or used for commercial or industrial purposes. In this paragraph, the term "owned" includes:

(a) A vendee in possession under a land contract;

(b) One or more joint tenants or tenants in common; or

(c) A person who has equitable title, or the beneficial interest for life in the homestead.

III. "Household income" means the sum of the adjusted gross income for federal income tax purposes of the claimant and any member of the claimant's household who resides in the homestead for which a claim is made. "Household income" shall also include all income of any trust through which the claimant holds equitable title, or the beneficial interest for life, in the homestead.

IV. "New Hampshire household" means any person filing a federal income tax return as head of household or 2 or more adults who jointly share the benefit of the homestead. "New Hampshire household" shall not include those adults who share the homestead under a landlord-tenant relationship.

198:63 Low Income Homeowners Property Tax Relief

I. Pursuant to the provisions of this subdivision, eligible claimants shall be granted tax relief following the effective date of this act.

II. Residents shall apply to the department of revenue administration for tax relief under this subdivision.

III. An eligible claimant is a person who:

(a) Owns a homestead or interest in a homestead subject to the education property tax;

(b) Resides in such homestead at the time of application for relief under this subdivision, except such persons as are on active duty in the United States armed forces or are temporarily away from such homestead but maintain the homestead as a primary domicile; and

(c) Realizes total household income of $40,000 or less.

IV. All or a portion of an eligible claimant's education property taxes, exclusive of municipal and county taxes, shall be rebated as follows:

(a) Deduct the municipal, county, and local education property tax rate from the claimant's total annual property tax rate;

(b) Multiply the net property tax rate computed in subparagraph (a) by the following percentage as applicable to determine the amount of the tax relief. For a claimant, whether single, married or head of household, with total household income of:

(1) Less than $20,000, 100 percent of the net tax rate;

(2) $20,000 but less than $22,000, 95 percent of the net tax rate;

(3) $22,000 but less than $24,000, 90 percent of the net tax rate;

(4) $24,000 but less than $26,000, 85 percent of the net tax rate;

(5) $26,000 but less than $28,000, 80 percent of the net tax rate;

(6) $28,000 but less than $30,000, 75 percent of the net tax rate;

(7) $30,000 but less than $32,000, 70 percent of the net tax rate;

(8) $32,000 but less than $34,000, 65 percent of the net tax rate;

(9) $34,000 but less than $36,000, 60 percent of the net tax rate;

(10) $36,000 but less than $38,000, 55 percent of the net tax rate; or

(11) $38,000 but less than or equal to $40,000, 50 percent of the net rate.

(c) Multiply the rate computed in subparagraph (b) by the local assessed valuation of the homestead from the claimant's current property tax bill;

(d) Multiply the rate computed in subparagraph (b) by the value of a homestead with an equalized value of $150,000 in the claimant's municipality for the current tax year;

(e) The total amount of tax relief allowable in any year shall be the amount computed in subparagraph (c) or (d), whichever is the lesser amount.

V. If a homestead is owned by 2 or more persons as joint tenants or tenants in common, and one or more of such joint owners do not principally reside at such homestead, tax relief applies to the proportionate share of the homestead value that reflects the ownership percentage of the claimant. Only one claim may be filed for a single homestead.

VI. Claims for tax relief filed with the department of revenue administration shall be filed within 60 days of the due date of the taxes.

VII. Each claim shall be accompanied by a copy of the claimant's federal income tax return filed by the claimant for the immediately prior tax period. Claimants who were not required to file a federal tax return for the immediately prior tax period may submit an affidavit to such effect in lieu of a tax return which document shall include the claimant's social security number. A claimant who asserts ownership in a homestead because he or she holds equitable title, or the beneficial interest for life, in the homestead shall also submit a copy of the document creating such interest and a copy

of the federal tax return, if any, for the immediately prior tax period, of the trust holding legal title to the homestead. Any documents submitted shall be considered confidential, and protected under RSA 21-J:14.

VIII. The provisions of RSA 359-C shall not apply to the documents required to be submitted under this section.

198:64 Rulemaking; Forms; Notice.

I. The commissioner shall adopt emergency rules under RSA 541-A:18 relative to the administration of the provisions of this subdivision. The commissioner shall also adopt such rules pursuant to RSA 541-A subsequent to the emergency rules.

II. The commissioner shall approve and provide forms relative to the administration of this subdivision.

III. Claim forms shall include the following:

(a) Instructions on completing and filing the form;

(b) Sections for information concerning the claimant, the claimant's household, the property for which relief is sought, and such other information as is reasonably necessary to determine the accuracy of the claim;

(c) Instructions on appeal procedure and time limits relative to such appeals; and

(d) A place for the claimant's signature with a certification by the claimant that the claim is made in good faith and that the facts contained in the claim are true.

IV. The commissioner shall publicize notice of the property tax relief provisions in a suitable manner.

198:65 Penalties; Assessment of Erroneous Claims.

I. Any person who files a claim under this subdivision with fraudulent intent and any person who assisted in the preparation or filing of the claim or supplied information upon which the claim was prepared shall be guilty of a misdemeanor.

II. The commissioner may assess and collect the amount of any sums granted for hardship relief relative to a fraudulent or erroneously paid claim for tax relief including interest provided under RSA 21-J:28 and an additional penalty of 25 percent for the erroneous amount of such claim or an additional penalty of the greater of 25 percent or $1,000 for a fraudulent claim.

198:66 Appeals.

I. Whenever the commissioner refuses to grant a claimant a tax relief claim, the claimant may appeal in writing within 30 days of notice of such refusal to the board of tax and land appeals.

II. When a taxpayer appeals the commissioner's refusal of a claim to the board of tax and land appeals, the board may reverse or affirm, wholly or partly, or may modify the decision brought up for review when there is an error of law or when the board finds the commissioner's action to be arbitrary or unreasonable.

198:67 Refund of Tax Claims. The department of revenue administration shall review a claim for relief filed with it and, if such claim is determined to be valid, shall certify such amount to the state treasurer within 90 days. The state treasurer shall pay the claim to the claimant from funds in the education trust fund. The department shall notify a claimant whose claim is rejected in whole or in part of such determination within 90 days of the department's receipt of the claim and all required documentation.

2 Department of Administrative Services; Purchase of Supplies; Exemptions. Amend RSA 21-I:18, I(l) to read as follows:

(l) Purchases of services from private contractors by the department of revenue administration with respect to the administration of low [~~and moderate~~] income homeowners property tax relief claims.

3 Repeal. RSA 198:56 – 198:61, relative to low and moderate income homeowners property tax relief, are repealed.

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

LBAO
03-0157
12/13/02

SB 12-FN-A-LOCAL - FISCAL NOTE

AN ACT establishing a property tax relief program for low income homeowners.

FISCAL IMPACT:

The Department of Revenue Administration indicates this bill will increase state education trust fund expenditures by $14,415,000 in FY 2004, $15,100,000 in FY 2005, $15,900,000 in FY 2006 and $16,700,000 in FY 2007. There will be no fiscal impact on state, county and local revenue or county and local expenditures.

METHODOLOGY:

The Department made the following assumptions when estimating the fiscal impact of this bill:

- The ratio of single to joint tax returns will be used to estimate the number of single and joint homeowners.
- Property values will grow 5% after FY 2004.
- 50% of all current claims will increase to the $150,000 level.
- The language in this bill will result in a 30% increase in the amount of tax refunded.
- The increase in expenditures determined for FY 2004 will grow at 5% each year.
- The Department will require $15,000 to develop new computer programs to implement this bill.

The current hardship relief estimate is $9 million, $3 million paid to single homeowners and $6 million to joint homeowners.

The amount paid to single taxpayers will first double to $6 million because one rate applies to all and then, because the upper limit on the value of the homestead increases from $100,000 to $150,000, the $6 million will increase by one half to $9 million. For joint homeowners, the $6 million will increase by one half to $9 million because the upper limit on the value of the homestead increases from $100,000 to $150,000. The combined $9 million for single and $9 million for joint filers, $18 million is assumed to grow by 30% because of the rates, which will amount to $23,400,000. This is $14,400,000 over the current $9 million. The $14,400,000 is then increased by 5% each year through FY 2007.

Committee Minutes

SENATE
WAYS AND MEANS
COMMITTEE

HEARING REPORT

FROM: Joshua Chamberlain
RE: SB 12 - establishing a property tax relief program for low income homeowners.
DATE: 2/5/03
ACTION: no action was taken

SPONSOR(S): Sen. Peterson, Dist 11; Sen. Flanders, Dist 7; Rep. M. Carter, Hills 44

WHAT THE BILL DOES: This bill establishes a property tax relief program for low income homeowners

WHO SUPPORTS THE BILL: The Sponsors, Rep. Alger, Rep. Almy, Martha Yeager – American Friends Service Committee, Roy Morrison-NH Coalition to End Homelessness

WHO OPPOSES THE BILL: no one appeared in opposition

TESTIMONY:
Senator Peterson introduced the bill as one that would streamline and expand the Hardship Relief Program within the Education Trust Fund. Peterson said that under current law, a widow would receive only about $116 if they are at the $20,000 income level and receive maximum benefits under the plan. SB 12 will allow up to $150,000 of home value to be deducted and the entire statewide portion of the property tax can be refunded to a person who earned under $20,000, one half the tax would be refunded to someone earning less than $40,000 a year and there is a sliding scale in between. Peterson said SB 12 will help target people who need the money most and will make the process understandable. Peterson noted that in its first year, only $750,000 of the $5,000,000 available for hardship relief was used.

Dorothea O'Neil supports the bill and told the committee SB 12 would help the elderly as well as people with little income, because of sickness or an accident. O'Neil said SB 12 would have reduced her 2001 tax bill to 8.5 percent of her gross income, instead of 11. She also noted that the elderly

exemption only kicks in when the individual really has no savings to speak of.

Maura Carroll, New Hampshire Municipal Association, is in favor of the bill and supports the administration of the hardship relief program at the state level.

Martha Yeager, American Friends Service Committee, is in favor of the bill and told the committee that current projections for job growth predict that 68% of the jobs created in the next 6 years will provide an income of less than $35,000 a year. For these people, owning a home and paying property taxes will be a real challenge.

Senator Boyce questioned if someone who receives a significant income from tax-free municipal bonds would pay education property taxes under this bill. Boyce also questioned why the tax preparer is held liable if the taxpayer withholds information.

SENATE WAYS & MEANS COMMITTEE
State House, Room 103
Concord, New Hampshire
Wednesday, February 5, 2003

SENATE BILL 12-FN-A-LOCAL, AN ACT establishing a property tax relief program for low income homeowners.

Testimony of:

Sen. Andy Peterson 1
Sen. Robert Flanders 12
Mrs. Dorthea O'Neil 14
Ms. Maura Carroll 16
Rep. Mark Carter 19
Ms. Martha Yager 21

CHAIRMAN D'ALLESANDRO: Good morning. Welcome to Ways & Means. We're going to hear Senate Bill 12-FN-A, an act establishing a property tax relief program for low income homeowners. We'll call upon the prime sponsor, Sen. Peterson.

Sen. Peterson, welcome.

ANDY PETERSON, Senator, District 11: Thank you, Mr. Chairman. For the record, my name is Andy Peterson, Senator from -- representing District 11, which are towns stretching from Amherst, to Mount Vernon, Milford, down to the Massachusetts border and Rindge and Greenville. I'm pleased to be before you this morning to ask for you consideration of streamlining and expanding the current program known as Hardship Relief within the Education Trust Fund.

We have a full package on this bill, which was in need of some amending this morning and should arrive here momentarily. The chart that I have here demonstrates the issue as it now exists with the slight differences you'll see on charts that are being

prepared that the actual current law even provides less than is shown on this chart.

The issue which many of us have encountered in our campaigns, which, in my view, is utterly indefensible, is the position which high property taxes place a widow, for example, who's left with a house that's paid off, but is -- really has no other means of support than Social Security and, perhaps, some small bit of retirement income, and earns, in some cases, less -- or -- or receives less than $20,000 a year. And then you see the Town come forward and ask for a 5 or $6,000 payment on the house, which is, in essence, the sole asset.

Under those circumstances in the -- under current law for someone earning around $20,000, we have $5 million reserved in the Education Trust Fund for hardship relief. However, as you can see from this chart, that widow would receive only about $116 if they were at their $20,000 income level and received maximum benefits under the plan (indicating).

The bill I have before you would do two things: It would increase the benefits, and it would streamline the process for application, so that it's more understandable to our constituents, and they would know to be able to access the moneys.

The LBA and the DRA had estimated the $5 million amount for the existing program; but in the year that we have, to date, a record of only $750,000 of that money has been actually paid out. It is clear that people do not understand what benefits are available to them, and they are not making the applications for them or the money would be closer up to the appropriation.

In addition, the amount of money that you receive may be so slight at the current time that people are -- it's not worth it to people to fill out the paperwork for a $100 benefit.

As the chart here shows and as the materials that, hopefully, we will receive momentarily will demonstrate in -- in detail, the bill, as stated, would allow up to $150,000 of home

value. The entire statewide property tax to be refunded to the homeowner in the instance of a person who earned under $20,000 a year, one-half of the statewide property tax would be refunded, in the instance of one who earns up to $40,000 a year, and there's a sliding scale in between, which is represented by these bars on the graph (indicating). The benefit would be, as follows: Someone earning under $20,000 a year at the current $5.80 statewide property tax rate, assuming $150,000 assessed home, it would be $870. That amount comes down to $435 for the family who earns $40,000.

There's no distinction in the bill between the single earner and the family. It's my belief that this distinction is unnecessary and inappropriate, because a -- a person who is a widower or a widow does not experience a great increase in their wherewithal as a result of the demise of their spouse, which appears to be, at least to me, the theory reflected in existing law.

I understand there are other proposals to provide low- and moderate-income property tax relief.

And I can suspend, Mr. Chairman. I'd like to hand out the paperwork. Thank you.

CHAIRMAN D'ALLESANDRO: You could just give it to Josh.

SEN. PETERSON: Thank you, Mr. Chairman.

One bill that interests me is the bill, which is being forwarded in the House under the authorship -- or under the prime sponsorship of Rep. David Hess. I have a copy of that bill, as well, for the Committee to consider. And having no particular pride of authorship in this, but just wishing to get the -- get the job done would certainly ask the Committee to consider the -- the approach outlined in the House Bill 746, as well.

What we're looking for here is a process which is accessible to those who need it and a benefit which is -- one

which is sufficient enough to reflect what I believe is an obligation we now have in state government to recognize that the burden of property taxes is disproportionately levied across the population and across income groups, and this burden -- and this obligation that we now have is, I believe, increased by the fact that we now have made permanent a statewide property tax and are assessing this tax directly from Concord.

So, with those comments, I would be glad to answer questions.

One point, however, would be the following: And that is that it -- it is a bill that offers this opportunity across the board, it offers the opportunity in both, I believe, the bill that I've presented to you and the Hess bill, if I'm not mistaken, to all taxpayers, the first-time home buyer could be in a position to better qualify to buy their first home under this bill, the person who has lost their job or experienced a job disruption would be -- have a -- a degree of protection provided from the State on their property tax bill in that year, and, of course, the senior citizen, who's been left at the low earning side of their -- their low -- the low side of the curve in terms of their earning years would be protected against the level of property taxes that they currently experience to a reasonable degree.

We, I believe, do also have a situation where the amount that these bills cost is highly speculative. We've put a number on them; we've seen the actual experience. We're going to get a better idea this year from the experience with the benefits, which were expanded to all towns, from donor communities and some other changes made last year. But I think it's fair to say that the -- if you take the amount that people can access, they'll be certain numbers of those people who will not apply; and so, the actual, fiscal impacts are going to vary from the -- the statements coming from DRA, as has been the case in the past.

But irrespective of that, I think it's important that we make a commitment to dedicate a certain percentage of the Education Trust Fund to this specific imperative, and I think 1 to 2 percent

of that Fund is not unreasonable to protect the people who are most in need. And I thank you for your attention.

CHAIRMAN D'ALLESANDRO: Thank you very much, Senator. Any questions for Sen. Peterson? Sen. Boyce.

SEN. BOYCE: Yeah, I -- I'm curious. On the line 14 of page 1, the household income, it talks about it being the sum from the adjusted gross income for federal income tax. It's been awhile since I worked as a tax preparer. It was about 20 years ago; so, things have changed. But it seems to me that if somebody's whole income was based on investments and they had a bad year in the stock market, they conceivably could, even though they had a fairly high cash flow, could -- you know, they -- they could conceivably show a zero or a very low figure on their adjusted income line; in which case, we might have, you know, -- If Bill Gates lost a lot, we might have Bill Gates applying for $150,000 of his home being not taxed. Is that -- I mean, I -- like I say, I haven't done taxes for people in a long time, but it occurs to me that that could happen.

And there are other situations where there's nontaxable income, and it would not be shown on this. There might be some people with some sizable nontaxable income. I mean, if somebody invested only in the tax-free municipals, or something, they could have a very substantial income and not pay any education property taxes; isn't that correct?

SEN. PETERSON: Those -- those type of concerns may be handled better in the bill that came out of the study committee, which this bill was a part of last year in the House Ways & Means Committee. I noticed that they define household income slightly differently and have -- have some provisos on it. That may be helpful to you, and I'm certainly -- have no objection to the Committee working with ways to design this bill in a way that keeps people from, quote, unquote cheating.

However, I will say that there are some times where a inordinate amount of added complexity actually bars people from

understanding the benefit that they could receive; and -- and, therefore, I caution the Committee from writing a -- a novel on this matter, but I'd be very happy to work with the Committee to tighten up language in any area of the bill where they see fit.

CHAIRMAN D'ALLESANDRO: Further question.

SEN. BOYCE: This is on a different section. On the penalty, third page, I think, yeah, line 23, this holds the preparer liable for a misdemeanor in preparing tax information for somebody. You know, we don't hold H&R Block legally liable for preparing somebody's taxes; and if -- if they -- you know, if the taxpayer gives them information on their -- on their income, which shows that their adjusted income comes out to be zero, when it should not, I mean, the feds will go after the taxpayer but not after H&R Block. And this is saying that we're going after H&R Block, as well.

SEN. PETERSON: I believe that that -- that flows from existing state law, but I can check that for you and get back to you.

SEN. BOYCE: But where we're relying on the income tax form, you know, there -- there are people that cheat on their taxes, federal taxes, and H&R Block is not really legally required to, you know, -- to find them doing that. If they see them doing it, they probably would tell them not to; but, you know, there's nothing to prevent somebody from giving fraudulent information to a preparer. The preparer preparing the taxes with that information, and then, the preparer would be, under this, liable. You know, on -- on the other taxes we pay in the state, it's a little different situation, I -- I think.

SEN. PETERSON: But, if I may, Senator, I believe that lines 23 through 25 relate to the filing of a claim with the State of New Hampshire and is giving the DRA the teeth they need to deal with a fraudulent claim and -- and try and, oh, strengthen their opportunity to see that the money gets where it's needed.

Again, if -- I believe this flows from language that we have in law relative to all the taxes we expect to collect. If -- if that's an error and this is a different somehow -- I know that this was prepared based upon a consultation with DRA.

CHAIRMAN D'ALLESANDRO: Further question?

SEN. BOYCE: No.

CHAIRMAN D'ALLESANDRO: Sen. Clegg?

SEN. CLEGG: Thank you, Mr. Chairman.

Senator, can you tell me if -- if this was just meant to give relief to the education tax; or, is this a total overall property tax relief program?

SEN. PETERSON: The second bill, which I've asked the Committee to have before it and consider it in addition, that is a bill that relates to your overall tax bill and sets the calculation off of that.

This bill was a bill, which was targeted to the portion of the tax that our state is responsible for directly. Of course, we authorized the communities to levy the property tax at all and do set the rate in Concord for local property taxes, based upon assessed valuation.

However, the state property tax, the statewide property tax is a state revenue source, and that is what is rebated in this bill. That, Sen. Clegg, is exactly why it's designed the way it is and, as such, may be a preferable pathway from the point of view of the Senate.

SEN. CLEGG: Okay, and -- Thank you. I -- I looked in. This is just the statewide property tax. One of the things I noticed in the fiscal note is they're using the 5 percent growth; but just so you're aware and you probably are, they've changed that to 6 percent in some of the more recent and -- and up to 7

percent in some -- in the latest projections. So, I don't know if that makes a difference in the fiscal note calculations.

CHAIRMAN D'ALLESANDRO: Maybe, we could ask LBA when they could come in if, indeed, the --

SEN. PETERSON: I'd -- I'd be glad to have more clarification on the fiscal note, frankly; because, although, I -- I don't care to debate it, my understanding is that the Hess bill, which, at the moment, does not carry a fiscal note, at least as understood by the sponsor, to have a -- have a much lower fiscal impact, it seems to me it has a greater benefit. So, I'm -- I'm -- I'm a little bit pixilated by the fiscal note at this time.

SEN. CLEGG: I -- I wasn't looking to debate, but, more or less, just to show you that they've changed their -- their numbers.

CHAIRMAN D'ALLESANDRO: Further question?

SEN. CLEGG: No, thank you.

CHAIRMAN D'ALLESANDRO: Thank you, Senator.

Sen. Gallus?

SEN. GALLUS: Mr. Chairman, thank you.

Sen. Peterson, --

SEN. PETERSON: Uh-hum.

SEN. GALLUS: -- the multi-unit section, it allows the owner of a multi-unit facility that is living there full time the ability to deduct a section of the building, I guess, they're using, based on what, unit cost or square foot cost?

SEN. PETERSON: It's based upon the assessed valuation of that unit, and it's -- and -- and you compare that assessed valuation of that part of the building to the $150,000 exclusion.

It -- I think it's appropriate that if -- that a -- that properly figured, the one who is, the person who's in a living unit, be able to get the benefit as much as a person who's in a single-family house.

But I believe the way this is written, is the land being excluded, you're -- you're talking about a -- a benefit which is quite defensible.

CHAIRMAN D'ALLESANDRO: Further question?

SEN. GALLUS: Just -- follow-up? I agree with the -- the aspect that somebody living there full time as a multi-unit dweller should have that same ability to deduct it, exclusive maybe of the land, as you're saying.

SEN. PETERSON: Uh-hum.

SEN. GALLUS: But are we just basing it on the square footage of the units themselves or just one-third of the building, if it happens to be a 3-family and they're living in one unit? Some of the units are bigger in size square footage wise. Some units have, you know, a small mother-in-law apartment in a house with two units, and the main house would be a much bigger unit.

SEN. PETERSON: I would certainly accept a square footage --

SEN. GALLUS: Square footage.

SEN. PETERSON: -- approach; and if the Committee would like to, --

SEN. GALLUS: Okay.

SEN. PETERSON: -- you know, any -- any help in drawing amendment on Points A through C, I'd be glad to do it.

SEN. GALLUS: Thank you.

CHAIRMAN D'ALLESANDRO: Further question?

SEN. GALLUS: All set.

CHAIRMAN D'ALLESANDRO: Senator?

SEN. ODELL: Thank you.

Sen. Peterson, a question, you were suggesting that as of now, there's $700,000 that is being accessed by people who, basically, fall in this category?

SEN. PETERSON: The wiser, you know, minds than mine, and people who are on top of this on a daily basis could tell you, but, my understanding, it's been, it's about three-quarters of a million dollars out of the five million which has been appropriated.

SEN. ODELL: Thank you.

CHAIRMAN D'ALLESANDRO: Excuse me, Senator, if I could address that?

SEN. ODELL: (Nodding)

CHAIRMAN D'ALLESANDRO: Seven hundred fifty thousand was the number that was calculated; so, we took all of the money that was left and we put it over into the second year, so that all of the money would be available. And DRA was supposed to use a better methodology of getting -- getting it out to taxpayers, that the money was available; but 750 was the number that was brought forth to Ways & Means and that's what we made that adjustment, so that it would -- it would no lapse, but it would carry over to the second year of the biennium. Just a clarification.

SEN. PETERSON: Thank you, Mr. Chair, and that is my understanding, as well. There's five million, plus a four and a quarter million that came from the other year, --

CHAIRMAN D'ALLESANDRO: Right.

SEN. PETERSON: -- which has gone into a fund and we're unsure how much will be taken at this point. So, this is why you see a variance between five million and nine million is the current available funds from the Education Trust Fund for this purpose.

The -- the issue that I bring to you is that it's -- it's misunderstood, it's difficult to access, and I believe the benefits are not in relationship to the actual tax bills people are experiencing.

CHAIRMAN D'ALLESANDRO: Point's well taken. It was -- it was not very visible to people (a); and -- and (b) difficult to access, and that's why we adjusted it, so that the money could be carried over, and DRA was going to make a conscious effort to get the word out to taxpayers that this money was available.

Yes?

SEN. ODELL: Thank you, Mr. Chairman.

CHAIRMAN D'ALLESANDRO: Of course.

SEN. ODELL: The question arose because of the difference between the $5 million estimated on a fiscal year basis and then what's in the fiscal note of 14 million.

CHAIRMAN D'ALLESANDRO: The 5 million was a number that was just brought forth by -- by DRA when we put the plan together; so, that was -- we could ask DRA to come, but I think it was an arbitrary number that they came up with, if I remember the budget cycle.

SEN. ODELL: Would the 14 million be sort of an arbitrary number, also?

CHAIRMAN D'ALLESANDRO: Well, I -- I think we could ask LBA or DRA where --

SEN. ODELL: Okay.

CHAIRMAN D'ALLESANDRO: -- where that number came from, specifically.

SEN. ODELL: Okay. Thank you.

CHAIRMAN D'ALLESANDRO: You're welcome.

Thank you, Sen. Peterson. Appreciate --

SEN. PETERSON: Thank you, Mr. Chairman.

CHAIRMAN D'ALLESANDRO: -- appreciate your coming.

Sen. Flanders?

ROBERT FLANDERS, Senator, District 7: Thank you, Mr. Chairman, members of the committee. For the record, my name is Bob Flanders. I represent Senate District 7, and I, and Sen. Peterson, do not care about authorship of this bill. There are other bills; and if there's a better idea, I yield my support to a better idea.

I would like to say that all of us that represent our towns, each town have people in it that have difficulty paying their tax. It goes across the state, and I also would like to testify that this is not a new problem. Some 25 years ago when I was on the board of selectmen in Anthem, where the gentleman came in one Monday night and signed over his Social Security check to the tax collector, who, at that time, was my father-in-law. I asked this gentleman, I said, "How are you going to live for the next month?" He says, "I don't know. I've got to keep the family

farm." And it stuck in my mind for 25 years that this was a gentleman that was -- he had to keep the family farm, rather than eat. So, it's not a new problem.

I -- During both elections for the Senate, when I met with the voters across the district, I heard time after time, how important it was to provide tax relief on property taxes for low-income and the elderly. We heard this every time I went out onto the street. These people feel that they're in danger of losing their homes because of the property tax.

This bill may or may not be the one, but one of these bills should be combined into a bill that does just that.

I will not go into details because Sen. Peterson has provided you with the figures and the information better than I can.

However, I would like to urge everyone to study these bills very carefully and give each of them very much consideration. I feel that the -- that we can come up with a good bill that addresses the problem of the property tax relief in a very practical and sensible manner.

I feel it is very important to preserve the quality of life that we enjoy in New Hampshire and to allow everyone the same opportunity to own their own home without the fear of losing it to the property tax.

We make votes every day that affect people in our towns; and some, obviously, can pay their property tax, some have a little difficulty paying their property tax, some have a great deal of -- of them paying their property tax. We need to help that second group. Thank you very much.

CHAIRMAN D'ALLESANDRO: Thank you, Sen. Flanders. Are there any questions for Sen. Flanders? If not, thank you very much for your testimony, --

SEN. FLANDERS: Thank you.

CHAIRMAN D'ALLESANDRO: -- Senator; appreciate it.

Dorthea O'Neil is -- is here representing the AARP. I might say that Mrs. O'Neil is a former Manchester resident, former member of the House of Representatives. She -- her son was one of the great basketball players at Manchester High School Memorial, and --

DORTHEA O'NEIL, Weare: What a wonderful memory you have.

CHAIRMAN D'ALLESANDRO: -- Mrs. -- Mrs. O'Neil is just one of the truly -- truly responsive individuals and stays focused, and we appreciate your coming, Mrs. O'Neil, and thank you very much.

MRS. O'NEIL: Now, I'm more embarrassed when I hear all the nice things you say. I live in Weare now. As you said, I used to live in Manchester. I'm 83 years old. I'm a volunteer with AARP.

I'm in favor of this bill, because it would help many of the elderly and it will help anybody who has a year with very little income because of sickness, or accident, or whatever happens in the person's life.

The property tax is so inflexible; it doesn't change. If you have a year with very little income or you have a year with a good income, property tax stays the same. So, I'll tell you how it has affected me and how this bill might affect me.

During the mid to late nineties, my federal income tax was zero, but my property tax was 40 percent of my gross income. One year, it was 37 percent of my gross income, but the federal tax was zero. Then, it changed. You know, it went down as -- 'cause my nest egg was a part in a commercial property, and there was some bad years. We had to pay lawyers in order to get

a lease with somebody. So, you -- there are times when you have no income.

But now, my income tax -- I mean, my property tax is 11 percent of my gross income.

During the bad years, I applied for what is called a elderly and disabled tax deferral. So, during those years, the tax went as a lien -- or half of my tax went as a lien against my property. So now, I have a tax lien of about 14,000, and it grows because the interest is added on.

Senate Bill 12 would have reduced my 2001 tax to 8½ percent of my gross income, instead of 11. So, it definitely would help.

I don't live in a mansion; so, I just want to tell you my assessment is 106,000.

And if you have any questions, I'll be glad to answer them.

CHAIRMAN D'ALLESANDRO: Well, thank you. Any questions for Mrs. O'Neil?

Mrs. O'Neil, does Weare have an elderly exemption that you can apply for?

MRS. O'NEIL: Yes, it does. Yeah. I think they are trying to bring it up, because, you know, it's quite low. You -- you really can't have any savings to speak of and get it; --

CHAIRMAN D'ALLESANDRO: Right.

MRS. O'NEIL: -- you have to use up your savings first; --

CHAIRMAN D'ALLESANDRO: Sure.

MRS. O'NEIL: -- and, you know, you're trying to hold on to that. If you need a new roof, or whatever, you need to have some money.

CHAIRMAN D'ALLESANDRO: Right.

Any -- any questions for Mrs. O'Neil? Mrs. O'Neil, thank you very much for taking the time --

MRS. O'NEIL: You're welcome.

CHAIRMAN D'ALLESANDRO: -- to come. Appreciate it.

Maura Carroll is in favor of the bill, but does not wish to speak.

MAURA CARROLL, Lobbyist, New Hampshire Municipal Association: Could I make a brief comment, Mr. Chairman?

CHAIRMAN D'ALLESANDRO: You may. Brevity is something we cherish here -- here in the legislative process.

MS. CARROLL: Thank you very much.

CHAIRMAN D'ALLESANDRO: Your words of wisdom are -- are certainly appreciated.

MS. CARROLL: Thank you, Mr. Chairman, members of the committee, my name is Maura Carroll, and I represent the New Hampshire Municipal Association. I hadn't intended to testify, but based on -- on testimony of the sponsors, I just wanted to identify that the Municipal Association has favored some kind of property tax relief or circuit breaker since before the state property tax was instituted; that property taxes have consistently been an issue.

The concern that we have had with some of the proposals for property tax relief is the administration; and, in this bill, the

administration is at the state level, and we are very supportive of that.

And, in fact, when the state property tax was implemented, we had fairly lengthy discussions with DRA and with members of the Legislature about having that administration be at the state level for consistency purposes, particularly, when it applied only to the state portion of the tax.

So, I just wanted to -- to identify that. There was a bill in the House that was heard last week or the week before, House Bill 106, which is a similar bill to this, but would have the administration at the local level. So, we certainly would support this process, instead; and we agree with the sponsors that this provides more benefit to taxpayers than any existing program.

So, we thank you very much -- Or I thank you very much for the opportunity to be heard.

CHAIRMAN D'ALLESANDRO: Thank you for your testimony. Questions for -- for Maura?

Senator?

SEN. ODELL: Thank you, Mr. Chairman.

Just so I'm clear, this bill addresses the statewide property tax?

MS. CARROLL: Yes.

SEN. ODELL: Okay. And I'm a little new to this field. If we had one that applied to all property taxes, where would the -- basically, the -- the moneys not collected at the local level would then just be added to the burden for those that are paying. Would that be correct?

MS. CARROLL: That is what happens now whenever there is an exemption or a credit; --

SEN. ODELL: Okay.

MS. CARROLL: -- and so, we have tried over the years to work with DRA and others about how it could be administered so that you don't end up paying for a property tax circuit breaker with the property tax. Because what that does is put more people closer to the edge.

So, if there's another way to fund it, it's really much more workable and provides greater relief.

SEN. ODELL: Thank you.

CHAIRMAN D'ALLESANDRO: Any further questions?

SEN. ODELL: (Shaking head)

CHAIRMAN D'ALLESANDRO: Further questions? If not, thank you so much --

MS. CARROLL: Thank you very much.

CHAIRMAN D'ALLESANDRO: -- for your testimony, Maura.

Rep. Alger is here in favor of the bill, but does not wish to speak. Is Rep. Alger still here?

(No response)

Rep. Almy, is she here?

(Gentleman from the floor: She left)

She -- she is in favor of the bill, but wishes to speak, but in absentia. So, we'll have to take that.

Is there anyone who wishes to speak for or -- or against Senate Bill 12?

MARK CARTER, Representative, District 44: Yeah, Mr. Chairman, I actually signed the list and, perhaps, it got misplaced; or, I signed the wrong thing, but I'm Rep. Carter. I'm a co-sponsor on the bill, and I'd like to speak to it.

CHAIRMAN D'ALLESANDRO: Certainly. State your name for the record?

REP. CARTER: Thank you, Mr. Chair.

Thank you, Mr. Chairman, and distinguished members of the Senate Ways & Means Committee. For the record, I am Rep. Mark Carter of House District 44, which is comprised of Peterborough, Sharon, New Ipswich, and Greenville. I'm a business owner. I'm married and I have four children.

I'm not eligible for tax relief under Senate Bill 12, but my -- my 92-year-old widowed grandmother, on Social Security, would be. Your son or daughter, just graduating from high school or college and purchasing his or her first home, might be. And a hardworking blue-collar single mom or dad making $15 an hour would get meaningful property tax relief under this proposed legislation.

By its design, Senate Bill 12 will target aid to communities who need it the most; those with low property values and low household incomes, who are disproportionately burdened by high property tax rates.

Senate Bill 12 is a worthy and much needed low-income property tax relief measure that warrants your support and the support of the New Hampshire General Court.

Fine. We all agree. Property tax relief is a good thing. But how do we pay for it?

On this matter, I'll -- I will defer to the wisdom of the Senate and then, hopefully, in its turn to the House for final disposition of the matter. Improved governmental operating efficiency would, of course, be the ideal way: A rebate of eliminated wasteful spending to those most in need of tax relief.

Another approach, which could be directly linked to the Senate Bill 12 fiscal requirement, would be to reduce the reduction in the stabilization formula proposed by Sen. Gatsas.

A reduction of about 17 cents to the proposed reduction of 93 cents would raise the $15 million needed to fund this bill and still reduce the statewide property tax by 76 cents to $5.04.

Regardless of the means ultimately used to fund Senate Bill 12, we need to pass this measure into law. An income tax would be unacceptably harmful to New Hampshire's economy; and, yet, year upon year, its specter is raised from the ashes of voter rejection by real and measurable hardship on low-income property owners.

Under this bill, and I'm grateful for the sponsorship of Sen. Peterson and Sen. Flanders, a fractional increase in the tax rate of the many may be used to provide real financial relief to the needy few. I urge you to recommend Senate Bill 12 for passage to the full Senate, and I appreciate your attention.

And if I can answer any questions, I'll give it my best shot.

CHAIRMAN D'ALLESANDRO: Thank you very much for your testimony, Rep. Carter.

Are there any questions for Rep. Carter? If not, we thank you, again, for your --

REP. CARTER: Okay.

CHAIRMAN D'ALLESANDRO: -- testimony; appreciate it.

REP. CARTER: I'll leave copies of my statement.

CHAIRMAN D'ALLESANDRO: Sure, appreciate it. And just give them to Josh and we'll have them with the permanent record.

Is there anyone else who wishes to testify for or against Senate Bill 12? Yes, please.

MARTHA YAGER, American Friends Service Committee: Thank you. I forgot to sign in when I came in.

CHAIRMAN D'ALLESANDRO: Okay.

MS. YAGER: For the record, my name is Martha Yager. I work for the American Friends Service Committee and coordinate the statewide coalition called the Housing Forum. It's a coalition of business, and service agencies, and environmentalists, and a wide, wide spectrum of folks. I hadn't planned on speaking to this.

I think the testimony is -- is very clear from several of the folks before that this is critical for a large number of people. Probably, about 13 percent of our homeowners pay more than 50 percent of their income. That's based on some national numbers. We have a fairly high homeownership rate in the state, so that we should fit within those numbers.

The property tax mechanism is particularly difficult for ~~those very low-income folks who~~ -- who have, in the past, managed to own their own home and now are struggling to stay in it.

It also impacts folks who have a life change, whether it's a death in the family or a divorce, and single parent ~~is~~ left taking care of a property that it -- it used to require two incomes to support.

There are -- the way our job growth is projected, 68 percent of the jobs that will be created in the next six years will provide an income of less than $35,000 a year. If you're a single parent, as a firefighter, or a policeman, or a teacher, or a nurse's aide, a lot of the service sector jobs, and you own your own home, paying your property taxes is a real challenge.

I'd be happy to go into detail on some of those if -- if that would be helpful.

I, myself, pay more each month on my property tax than I pay on my mortgage.

CHAIRMAN D'ALLESANDRO: Any questions for Ms. Yager? If not, thank you very much for your testimony.

MS. YAGER: I also have the written testimony from Roy Morrison, who's the Coordinator of the Coalition for the Homeless -- to End Homelessness. He wasn't --

CHAIRMAN D'ALLESANDRO: Would you give that to Josh, please?

MS. YAGER: -- able to be here.

CHAIRMAN D'ALLESANDRO: Is there anyone else who would be -- who would like to speak for or against Senate Bill 12?

Or is there anyone who would like to speak for a second time?

If not, we'll close the hearing on Senate Bill 12, and thank you very much for coming.

[Adjournment]

Speakers

SENATE Ways And Means

Date 2/5/03 Time 8:30AM Public Hearing on **SB 12-FN-A-L**

establishing a property tax relief program for low income homeowners.

(Please print) ***Please check box(es) at left that apply.***

SPEAKING?	FAVOR	OPPOSED	NAME	REPRESENTING
☐	☒	☐	John ALGER	District 14
☒	☒	☐	Susan Almy	HD 18
☐	☐	☐		
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SENATE Ways And Means

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establishing a property tax relief program for low income homeowners.

(Please print) ***Please check box(es) at left that apply.***

SPEAKING?	FAVOR	OPPOSED	NAME	REPRESENTING
☐	☑	☐	Dorthea O'Neil	AARP
☑	☑	☐	BOB FLANDERS	SEN DIST 7
☐	☐	☐		
☐	☑	☐	MAUREA CARROLL	N.H. MUNICIPAL ASSN
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Testimony

Written Testimony of Roy Morrison, Coordinator of the N.H. Coalition to End Homelessness to the N.H. Senate Ways and Means Committee submitted on February 5, 2003 regarding SB 12.

Chairman D'Allesandro, Vice-Chairman Clegg, members of the Ways and Means Committee.

I apologize as it is not possible for me to appear in person today. I did, however, want to express my strong support, on behalf of the Coalition, for SB 12, which would establish a property tax relief program for low-income homeowners.

A Study by The Center for Housing Policy/National Housing Conference entitled "America's Working Families and the Housing Landscape 1997-2001", documents the need for such a program.

It notes that 14.4 million American Families, or one in seven households have Critical Housing Needs (paid more than 50% of their income for housing and/or lived in substandard conditions). The percentage of families with Critical Housing Needs in the Northeastern part of the United States is 13.3%.

Of this population 4.8 million low-moderate income families, or 33.5% work the equivalent of a full-time job. An additional 4.1 million households with critical housing needs, or 28.8% are elderly.

53% of the total population with critical housing needs are homeowners. While I do not have a specific percentage for New Hampshire, our percentage of homeownership tends to be one of the higher rates in the country, therefore the number of homeowners with critical housing needs is likely to be higher.

The most humane and cost-effective way to combat homelessness is to keep it from ever occurring in the first place. This certainly makes sense when you consider that the New Hampshire Shelter System has seen a 32% one-year increase in requests for shelter, which now results in two out of every three requests being turned away for capacity reasons.

I would also submit that some of the gross reduction in local revenue will be offset, as homeowners will be applying for tax relief as opposed to municipal welfare or emergency shelter.

Thank You for your time and careful consideration.

Sen. Peterzen

EDUCATION PROPERTY TAX HARDSHIP RELIEF

Current Law vs. SB 12

SB 12 changes current law as listed below.

1. It changes the requirement to include in "household income" the adjusted gross income of "the claimant and any adult member of the claimant's household" in favor of "the claimant and any member of the claimant's household."

2. It removes the definition of "dependent."

3. Changes definition of person eligible to receive relief, it changes the time when the claimant must have resided in the homestead, from April 1 in year of claim to the time the application for relief is made.

4. Changes definition of person eligible to receive relief, it removes the distinction between married/head of household and single claimant with regard to household income.

5. It changes the method of calculating the tax relief as shown on the attached schedule.

6. The time to file is changed from May 1 through June 30 to within 60 days of the due date of the taxes.

7. Rulemaking by the Department of Revenue Administration is changed to emergency rulemaking.

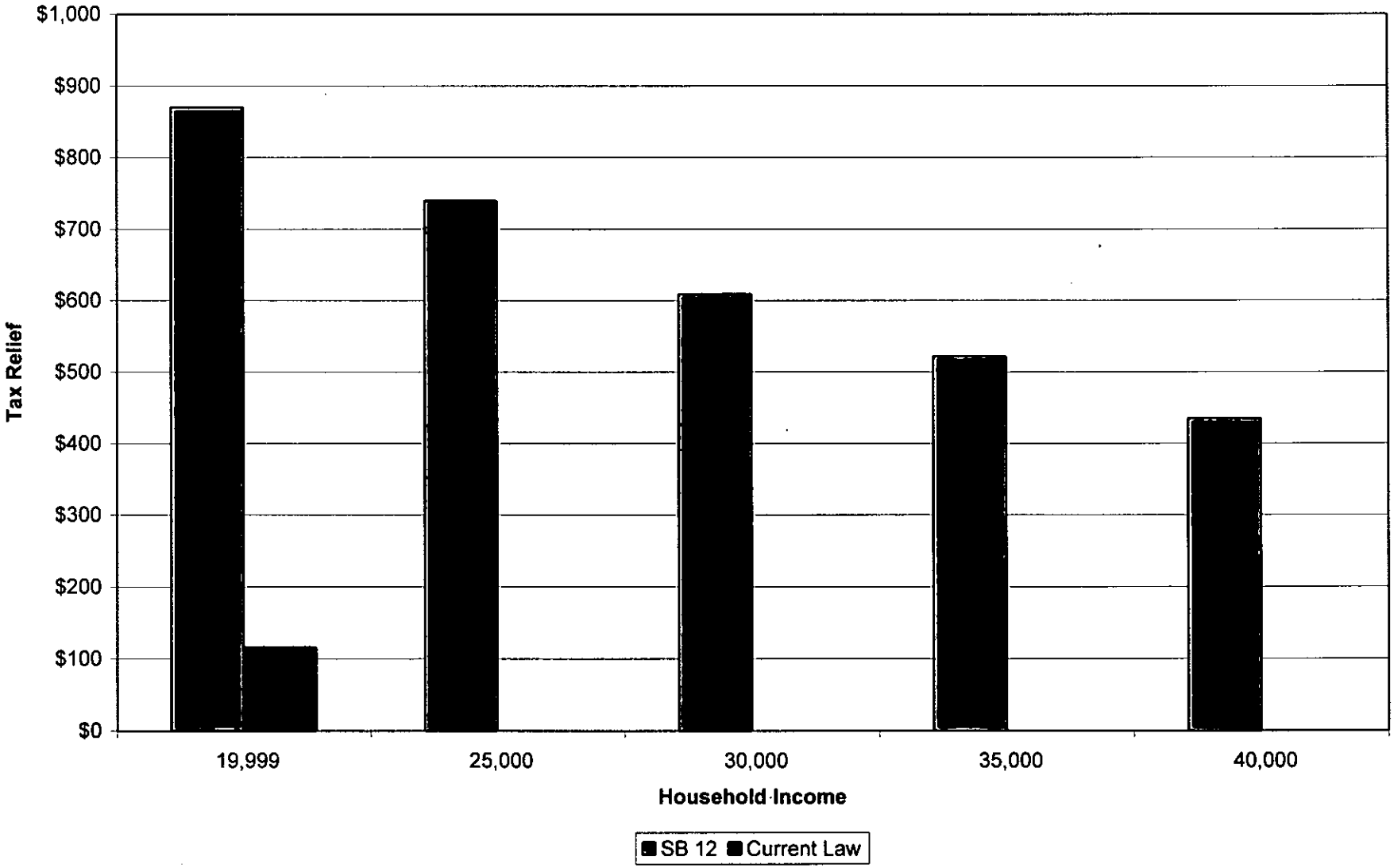
EDUCATION PROPERTY TAX HARDSHIP RELIEF
CURRENT LAW vs SB 12

CURRENT LAW		SB 12
IV. All or a portion of an eligible tax relief claimant's state education property taxes, RSA 76:3, shall be rebated as follows:		IV. All or a portion of an eligible claimant's education property taxes, exclusive of municipal and county taxes, shall be rebated as follows:
(a) Multiply the total local assessed value of the claimant's property by the percentage of such property that qualifies as the claimant's homestead;		(a) Deduct the municipal, county, and local education property tax rate from the claimant's total annual property tax rate;
(b) Multiply **$100,000** by the most current local equalization ratio as determined by the department of revenue administration;		(b) Multiply the net property tax rate computed in subparagraph (a) by the following percentage as applicable to determine the amount of the tax relief. For a claimant, **whether single, married or head of household,** with total household income of:
(c) Multiply the lesser of the amount determined in subparagraph (a) or (b) by the current state education property tax rate as shown on the tax bill under RSA 76:11-a;		
(d) Multiply the product of the calculation in subparagraph (c) by the following percentage as applicable to determine the amount of tax relief available to the claimant:		
(1) If a **single person** and total household income is:		
(A) less than $12,500, 100 percent;		(1) Less than $20,000, 100 percent of the net tax rate;
(B) $12,500 but less than $15,000, 60 percent;		(2) $20,000 but less than $22,000, 95 percent of the net tax rate;
(C) $15,000 but less than $17,500, 40 percent; or		(3) $22,000 but less than $24,000, 90 percent of the net tax rate;
(D) $17,500 but less than or equal to $20,000, 20 percent.		(4) $24,000 but less than $26,000, 85 percent of the net tax rate;
(2) If a **head of a New Hampshire household** or a **married person** and total household income is:		(5) $26,000 but less than $28,000, 80 percent of the net tax rate;

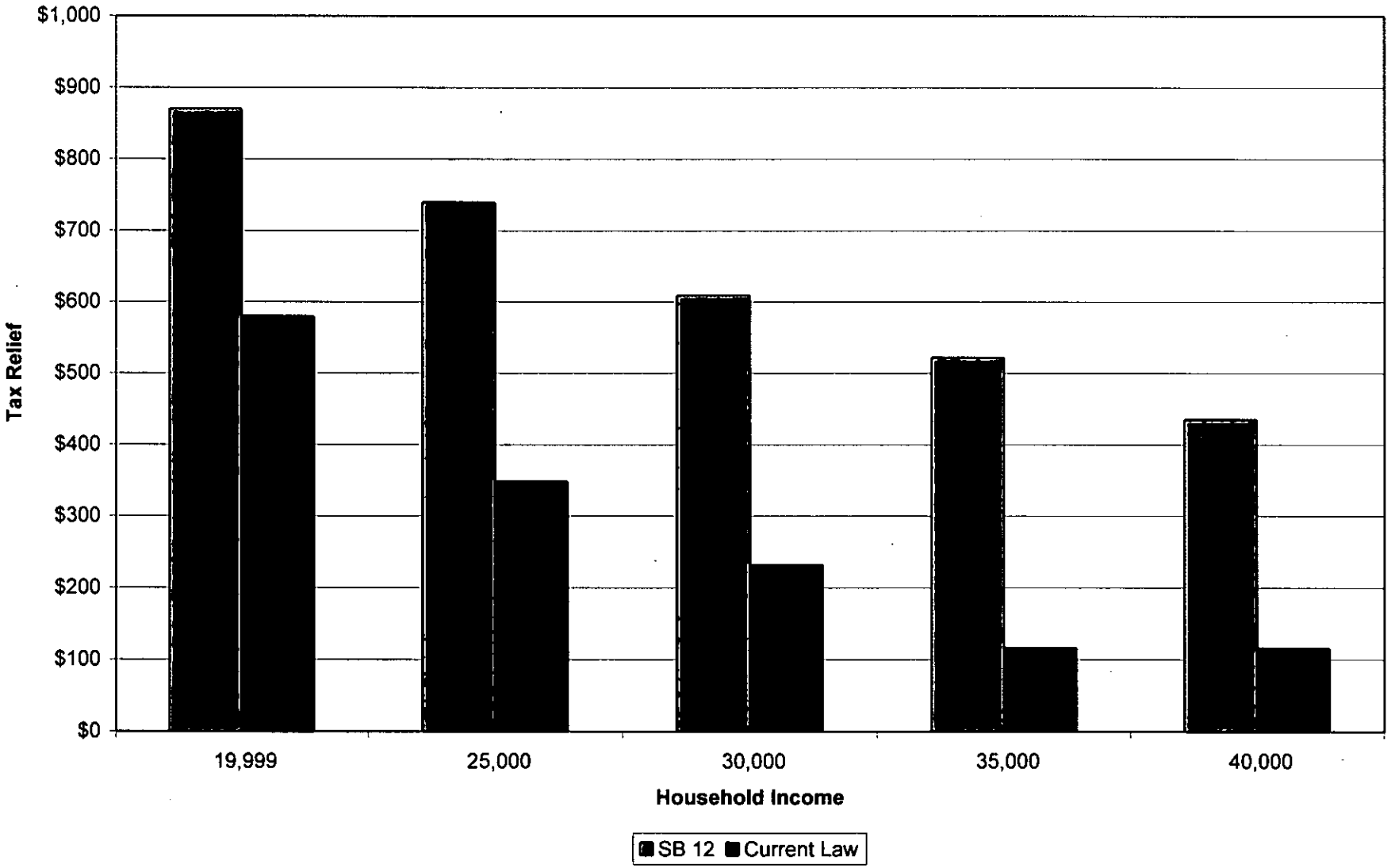
EDUCATION PROPERTY TAX HARDSHIP RELIEF
CURRENT LAW vs SB 12

CURRENT LAW		SB 12
(A) less than $25,000, 100 percent;		(6) $28,000 but less than $30,000, 75 percent of the net tax rate;
(B) $25,000 but less than $30,000, 60 percent;		(7) $30,000 but less than $32,000, 70 percent of the net tax rate;
(C) $30,000 but less than $35,000, 40 percent; or		(8) $32,000 but less than $34,000, 65 percent of the net tax rate;
(D) $35,000 but less than or equal to $40,000, 20 percent.		(9) $34,000 but less than $36,000, 60 percent of the net tax rate;
(e) The amount determined by subparagraph (d) is the allowable tax relief in any year.		(10) $36,000 but less than $38,000, 55 percent of the net tax rate; or
		(11) $38,000 but less than or equal to $40,000, 50 percent of the net rate.
		(c) Multiply the rate computed in subparagraph (b) by the local assessed valuation of the homestead from the claimant's current property tax bill;
		(d) Multiply the rate computed in subparagraph (b) by the value of a homestead with an equalized value of **$150,000** in the claimant's municipality for the current tax year;
		(e) The total amount of tax relief allowable in any year shall be the amount computed in subparagraph (c) or (d), whichever is the lesser amount.

SB 12 vs CURRENT LAW - SINGLE TAXPAYER



SB 12 vs CURRENT LAW - MARRIED/HEAD OF HOUSEHOLD



LBAO, 02/05/2003

SB 12 vs CURRENT LAW

ASSUMPTIONS

Equal Valuation	150,000.00
Tax Rate	5.80
Eligible Tax	870.00
Eligible Tax - current law	580.00

Single Tax Payer

Household Income	SB 12 Percent	SB 12 Amount	Current Law Percent	Current Law Amount
19,999	100%	$870	20%	$116
25,000	85%	$740	0%	$0
30,000	70%	$609	0%	$0
35,000	60%	$522	0%	$0
40,000	50%	$435	0%	$0

Married/Head of Household

19,999	100%	$870	100%	$580
25,000	85%	$740	60%	$348
30,000	70%	$609	40%	$232
35,000	60%	$522	20%	$116
40,000	50%	$435	20%	$116

Thank you Mr. Chairman and Distinguished Members of the Senate Ways and Means Committee.

For the record I am Representative Mark Carter of House District #44 which is comprised of Peterborough, Sharon, New Ipswich, and Greenville. I am a Business Owner. I am married and have four children.

I am not eligible for tax relief under SB 12.

My 92-year-old widowed grandmother on Social Security would be.

Your son or daughter, just graduating from high school or college and purchasing his or her first home might be. And a hardworking blue-collar single mom or dad making $15.00 an hour would get meaningful property tax relief under this proposed legislation.

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Fine. We all agree. Property tax relief is a good thing.

But how do we pay for it?

On this matter, I will defer to the wisdom of the Senate and then hopefully in its turn the House for final disposition of the matter. Improved governmental operating efficiency would of course be the ideal way:

A "rebate" of eliminated wasteful spending to those most in need of tax relief.

Another approach, which could be directly linked to the SB12 fiscal requirement, would be to reduce the reduction in the "stabilization formula" proposed by Senator Ted Gatsas.

A reduction of approximately $.17 to the proposed reduction of $.93 would raise the $15 million needed to fund this bill and still reduce the statewide property tax by $.76 to $5.04/thousand.

Regardless of the means ultimately used to "fund" SB12 we need to pass this measure into law. An income tax would be unacceptably harmful to New Hampshire's economy and yet year upon year its specter is raised from the ashes of voter rejection by real and measurable hardship on low income property owners.

Under this bill, sponsored by Sen. Peterson and Sen. Flanders, a fractional increase in the tax rate of the many may be used to provide real financial relief to the needy few. I urge you to recommend SB12 for passage by the full Senate. Thank You.

Respectfully submitted testimony of Rep. Mark Carter before the Senate Ways and Means Com., February 5, 2003.

Committee Report

STATE OF NEW HAMPSHIRE

SENATE

REPORT OF THE COMMITTEE

Date: {Type FLOOR DATE}

THE COMMITTEE ON Ways and Means

to which was referred Senate Bill 12-FN-A-L

AN ACT establishing a property tax relief program for low income homeowners.

VOTE: 4-0

Having considered the same, report the same with the following recommendation that the bill be: **REREFERRED TO COMMITTEE.**

Senator Robert Clegg, Jr.
For the Committee

SB12 Docket

Next|Prev|Results List|Main|Bill Status

Bill Title: establishing a property tax relief program for low income homeowners.

Date	Body	Description
1/8/2003	S	Introduced and Ref. to Ways & Means; SJ 1, Pg.16
1/24/2003	S	Hearing; February 5, 2003, Room 103, SH, 8:30 a.m.; SC6
3/21/2003	S	Committee Report; Rereferred to Committee [03/27/03]; SC15
3/27/2003	S	Rerefer to Committee [Not Voted On]; SJ 10, Pg.203
3/27/2003	S	Sen. Clegg Moved Laid on Table, MA, VV; SJ 10, Pg.203

Next|Prev|Results List|Main|Bill Status

Docket Abbreviations