CONSENT CALENDAR

January 25, 2023

HOUSE OF REPRESENTATIVES

REPORT OF COMMITTEE

The Committee on Municipal and County Government to which was referred HB 98-FN,

AN ACT relative to applications for the low and moderate income ~~homeowners prope~~rty tax relief program. Having considered the same, report the same with the following resolution: RESOLVED, that it is INEXPEDIENT TO LEGISLATE.

SPECIAL

Rep. Josh Yokela

FOR THE COMMITTEE

Original: House Clerk
Cc: Committee Bill File

COMMITTEE REPORT

Committee:	**Municipal and County Government**
Bill Number:	**HB 98-FN**
Title:	**relative to applications for the low and moderate income homeowners property tax relief program.**
Date:	**January 25, 2023**
Consent Calendar:	**CONSENT**
Recommendation:	**INEXPEDIENT TO LEGISLATE**

STATEMENT OF INTENT

This bill would move the date back for the creation of the application to February, which is not possible since the Department of Revenue Administration does not produce the information needed for the form until late April. The proposed change to the RSA is therefore unworkable.

Vote 19-0.

Rep. Josh Yokela
FOR THE COMMITTEE

Original: House Clerk
Cc: Committee Bill File

CONSENT CALENDAR

Municipal and County Government

HB 98-FN, relative to applications for the low and moderate income homeowners property tax relief program. **INEXPEDIENT TO LEGISLATE.**

Rep. Josh Yokela for Municipal and County Government. This bill would move the date back for the creation of the application to February, which is not possible since the Department of Revenue Administration does not produce the information needed for the form until late April. The proposed change to the RSA is therefore unworkable. **Vote 19-0.**

Original: House Clerk
Cc: Committee Bill File

HOUSE COMMITTEE ON MUNICIPAL AND COUNTY GOVERNMENT

EXECUTIVE SESSION on HB 98-FN

BILL TITLE: relative to applications for the low and moderate income homeowners property tax relief program.

DATE: January 25, 2023

LOB ROOM: 301 - 303

MOTIONS: INEXPEDIENT TO LEGISLATE

Moved by Rep. Yokela Seconded by Rep. Aylward Vote: 19-0

CONSENT CALENDAR: YES

Statement of Intent: Refer to Committee Report

Respectfully submitted,

Rep John MacDonald, Clerk

STATE OF NEW HAMPSHIRE
OFFICE OF THE HOUSE CLERK

1/9/2023 12:06:25 PM
Roll Call Committee Registers Report

2023 SESSION

Municipal and County Government

Bill #: HB98-FN Motion: ITL AM #: _____ Exec Session Date: 1/25/23

Members	YEAS	Nays	NV
Turcotte, Len P. Chairman	19		
Pauer, Diane Vice Chairman	1		
Guthrie, Joseph A. NOTE	2		
MacDonald, John T. Clerk	3		
Lascelles, Richard W.	4		
Yokela, Josh S.	5		
Kelley, Diane E.	6		
Aylward, Deborah	7		
Brown, Richard R	8		
Cahill, Tim P	9		
Stavis, Laurel	10		
Tatro, Bruce L.	11		
Treleaven, Susan GS			
Gilman, Julie D.	12		
Maggiore, Jim V.	13		
Mangipudi, Latha D.	14		
Gallager, Eric B.	15		
Hicks, Matthew S	16		
Howland, Allan	17		
Preece, David John	18		
TOTAL VOTE:	19	0	

HOUSE COMMITTEE ON MUNICIPAL AND COUNTY GOVERNMENT

PUBLIC HEARING ON HB 98-FN

BILL TITLE: **relative to applications for the low and moderate income homeowners property tax relief program.**

DATE: **January 25, 2023**

LOB ROOM: **301-303** **Time Public Hearing Called to Order:** **12:38 p.m.**

Time Adjourned: **12:51 p.m.**

Committee Members: Reps. L. Turcotte, Pauer, J. MacDonald, Guthrie, Lascelles, Yokela, D. Kelley, Aylward, R. Brown, T. Cahill, Stavis, Tatro, Treleaven, Gilman, Maggiore, Mangipudi, Gallager, Hicks, Howland and Preece

Bill Sponsors:
Rep. Melvin

TESTIMONY

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

- *Rep. Melvin - same time as their federal income tax. Submitted written testimony.
- Guthrie - do no harm question
- Melville - Yes
- Chair - 3 page methodology - may not be able to calculate the relief of Feb.
- Rep. Melvin - No someone else can answer that (Roger Hamel)
- *Roger Hamel - submitted written testimony
- Stavis - May first deadline
- Hamel - I have no idea why the date of May 1 is used. Bring the filing date and submit everything in. The form changed because of the new form. Based on the equalization requirement.
- Chair - did you contact DAR?
- Hamel - no

Respectfully submitted,
Representative MacDonald, Clerk

House Remote Testify

Municipal and County Government Committee Testify List for Bill HB98 on 2023-01-18

Support: 7 Oppose: 0 Neutral: 0 Total to Testify: 0

Export to Excel

Name	City, State Email Address	Title	Representing	Position	Testifying	Non-Germane	Signed Up
Morton, Jennifer	Amherst, NH jenn@mortonfornh.com	An Elected Official	Myself	Support	No	No	1/17/2023 11:54 PM
Spier, Carry	Nashua, NH carry.spier@leg.state.nh.us	An Elected Official	Myself	Support	No	No	1/18/2023 6:24 AM
Palmer, William	Cornish, NH wpalmernh@gmail.com	An Elected Official	Myself	Support	No	No	1/18/2023 9:11 AM
Frost, Sherry	Dover, NH sherryfrost626@gmail.com	A Member of the Public	Myself	Support	No	No	1/18/2023 9:41 AM
Tanner, Linda	Georges mills, NH reptanner@gmail.com	An Elected Official	Myself	Support	No	No	1/18/2023 11:00 AM
Hamer, Heidi	Manchester, NH heidi.hamer@leg.state.nh.us	An Elected Official	Myself	Support	No	No	1/18/2023 11:18 AM
Pauer, Eric	Brookline, NH secretary@BrooklineGOP.org	A Member of the Public	Myself	Support	No	No	1/18/2023 12:55 PM

SIGN UP SHEET

To Register Opinion If Not Speaking

Bill # HB 98-FN Date 1/18/23

Committee Municipal + County Gov.

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

Name	Address	Phone	Representing	Pro	Con
Rep Sallie Fellows			Grafton 8	X	
Rep Kathy Stapleton			Hills 25	✓	
Charles Melvin				✓	
Roger Hamel	17 Spruce Newton			✓	

HB 98-FN

From: Roger G. Hamel
17 Spruce Ln.
Newton, NH 03858
603-974-2515

To: Representatives Charles R. Melvin Sr.

RE: Proposed Legislation

Date: July 7, 2022

Hi Charlie

This is what I was talking to you about on Wednesday night.

I request that you propose legislation to amend RSA 198:57 VI (a) to change May 1 to February 1.

This change would allow homeowners to file for the "LOW AND MODERATE INCOME HOMEOWNERS PROPERTY TAX RELIEF" at the same time that they prepare their federal income tax return.

I believe that the state can accommodate this change because the relief is based in part on the most current local equalization ratio as determined by the department of revenue administration and by the education tax rate as shown on the tax bill. These numbers should be available before the final tax bills in December.

This change would make it much easier for eligible homeowners to apply. Homeowners who have their federal income tax prepared for them could have the preparer prepare the DP-8 forms. The application is 8 pages and can be intimidating to people who are not used to filling government forms. Many eligible homeowners probable need some assistance in preparing the forms. Currently the forms are not available until after the filing deadline for the federal income tax.

I became aware of this need because I am a volunteer tax preparer with the Tax Aide program. This program offers free income tax preparation for the elderly and low and moderate income taxpayers.

This change would make it easier for low and moderate income homeowners to get some relief that is greatly needed. I expect that this change would result in more eligible homeowners applying for this relief.

I attached a copy of the RSA and the tax form.

If you have any questions, you can call me at 603-974-2515.

Thank you for your consideration of this matter.

Roger G. Hamel

C

TITLE XV
EDUCATION

CHAPTER 198
SCHOOL MONEY

Low and Moderate Income Homeowners Property Tax Relief

Section 198:57

198:57 Low and Moderate 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 subdivision.
II. Residents shall apply to the department of revenue administration for such tax relief.
III. An eligible tax relief claimant is a person who:
(a) Owns a homestead or interest in a homestead subject to the education tax;
(b) Resided in such homestead on April 1 of the year for which the claim is made, 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:
(1) $37,000 or less if a single person;
(2) $47,000 or less if a married person or head of a New Hampshire household.
IV. All or a portion of an eligible tax relief claimant's state education property taxes, RSA 76:3, 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;
(b) Multiply $220,000 by the most current local equalization ratio as determined by the department of revenue administration;
(c) Multiply the lesser of the amount determined in subparagraph (a) or (b) by the education 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 $23,100, 100 percent;
(B) $23,100 but less than $27,800, 60 percent;
(C) $27,800 but less than $32,400, 40 percent; or
(D) $32,400 but less than or equal to $37,000, 20 percent.
(2) If a head of a New Hampshire household or a married person and total household income is:
(A) less than $29,400, 100 percent;
(B) $29,400 but less than $35,300, 60 percent;

(C) $35,300 but less than $41,100, 40 percent; or
(D) $41,100 but less than or equal to $47,000, 20 percent.
(e) The amount determined by subparagraph (d) is the allowable tax relief in any year.
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. (a) Complete applications for state tax relief shall be filed with the department of revenue administration between May 1 and June 30 following the due date of the final tax bill as defined in RSA 76:1-a for state education property taxes.
(b) The commissioner may accept late filed, but complete, applications filed on or before November 1, under the following circumstances:
(1) The claimant satisfies the commissioner that the claimant was prevented from timely filing the application due to accident, mistake or misfortune.
(2) The claimant or other adult member of the household requested an extension of time to file his or her federal income tax return.
VII. Each claimant shall provide a copy of his or her federal income tax return and a copy of the federal income tax return for each adult member of the claimant's household for the corresponding tax period. Claimants and adult household members 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 affiant's social security number. A claimant or any other adult member of the household, who requested an extension to file his or federal income tax return, shall attach a copy of the federal extension to the claim. 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.

Source. 2001, 158:80. 2004, 238:6. 2005, 257:12, 13, eff. July 1, 2005 at 12:02 a.m. 2008, 173:15, eff. July 1, 2009. 2021, 95:1, eff. Aug. 30, 2021.

DO NOT STAPLE

New Hampshire
Department of
Revenue Administration

2021
DP-8

000DP82111862

LOW AND MODERATE INCOME HOMEOWNERS PROPERTY TAX RELIEF

This 2021 claim must be postmarked no earlier than May 1, 2022 and no later than June 30, 2022.
The Low and Moderate Homeowners Property Tax Relief Form (DP-8) is not automatically mailed to prior year applicants.

STEP 1 - Name, Address & Social Security Number(s)

PRINT or TYPE

Social Security No. of Claimant
1

Claimant's First Name | MI
3
Last name

Social Security No. of Co-Claimant
2

Co-Claimant's First Name | MI
4
Last Name

Current Mailing Address
5

City / Town | State | Zip Code + 4 (or Canadian Postal Code)
6

STEP 2 - Property Location

FROM YOUR FINAL 2021 PROPERTY TAX BILL

7 Location of homestead property: Town or City

7(a) Multi-Family Dwelling

7(b) Map # Enter preceeding zeros
Lot #

8 Did you reside in the homestead on April 1, 2021? ☐ Yes ☐ No

If no, give reason

9 Address where you resided on April 1, 2021 if different from Step 1:

9(a) Do other names appear on your property tax bill other than claimant/co-claimant? Yes No If yes, attach a copy of the deed.

STEP 3 - Eligibility

10 I qualify under: ☐ **Table 1** - Single ☐ **Table 2** - Married or Head of NH Household (See Definitions on page 5)

10(a) ☐ CHECK HERE IF ANY ADULT MEMBER OF THIS HOUSEHOLD WAS NOT REQUIRED TO FILE A FEDERAL INCOME TAX RETURN

10(b) Enter the 2021 total adjusted gross income of all adult members of the NH household (Federal Return, Line 11) except adult household members who were not required to file a federal income tax return. Do not leave blank. If zero or negative, enter 0. 10(b)

10(c) If the property is owned by an income-bearing trust, enter the 2021 total taxable trust income. (Federal return 1041, Line 23). Do not leave blank. If zero or negative, enter 0. 10(c)

11(a) Enter the total adjusted gross income of all adult member(s) of the NH household who were not required to file a federal income tax return. Do not include income from Line 10(b). Do not leave blank. If zero or negative, enter 0. 11(a)

STOP 11(b) Enter the sum of Lines 10(b), 10(c) and 11(a) on Line 11(b). If Line 11(b) is greater than $37,000 for a single person, or $47,000 for married or head of NH household, you are not eligible for property tax relief and should not file this claim. **Do not leave blank.** If zero or negative, enter 0. 11(b)

(Do not leave blank)

FOR HELP OR TO CHECK THE STATUS OF YOUR CLAIM VISIT

LOW AND MODERATE INCOME HOMEOWNERS PROPERTY TAX RELIEF - continued

STEP 4 - Calculate Your Relief Amount

12(a) Enter the decimal percentage of ownership for the homestead property as calculated on DP-8 Worksheet (see Instructions on page 4) 12(a)

ex. 50% = .50
ex. 100% = 1.00

12(b) Enter the total assessed value of property after exemptions 12(b)

12(c) Enter the total amount of Line 12(a) multiplied by Line 12(b) [ex. 1.00 x $150,000 = $150,000] 12(c)

12(d) Enter amount from **Table 3, Column C** on **pages 7**or **8** for your municipality (Town or City) 12(d)

12(e) Enter the smaller amount of either Line 12(c) or Line 12(d) 12(e)

13 Enter the total of Line 12(e) divided by 1,000 13

ex. 100,000 ÷ 1,000 = 100

14 Enter State Education Property Tax rate from **Table 3, Column B** on **pages 7** or **8** for your municipality (Town or City) 14

15 Enter the total of Line 13 multiplied by Line 14 15

16 Enter the decimal number from **Table 1** or **Table 2, Column B** on **page 5** for which you qualify (1.0, .60, .40, .20) 16

17 Enter the total of Line 15 multiplied by Line 16 17

If all information on this Form is correct, this will be the amount of your tax relief check.

STEP 5 - Copies & Signatures

IMPORTANT You must Attach: A copy of the actual final 2021 property tax bill indicating total assessed value (the tax bill mailed to you between October and December of 2021 in most cases) and a copy of the first 2 pages of your 2021 federal income tax return (Form 1040, Form 1040-SR, or Form 1041) or TELEFILE WORKSHEET for all adult members of the NH household. Failure to include the attachments will delay processing.

I declare, under penalties of criminal prosecution, that I have owned an interest in, resided in and maintained the homestead as a primary residence on April 1, 2021, that this claim is made in good faith, and that the facts contained in this claim are true and complete.

Signature (in ink) of Claimant - Required | Daytime Telephone Number | Today's Date (MMDDYYYY)

Signature (in ink) of Co-Claimant - Required, if applicable | Daytime Telephone Number | Today's Date (MMDDYYYY)

This completed claim must be submitted with copies of your 2021 federal income tax return and your final 2021 property tax bill. This claim for relief must be postmarked no earlier than May 1, 2022 and no later than June 30, 2022.

FILE ONLINE AT GRANITE TAX CONNECT WWW.REVENUE.NH.GOV/GTC

or MAIL TO: NH DRA
TAXPAYER SERVICES DIVISION
PO BOX 299
CONCORD, NH 03302-0299

3b43a0fe-16b8-44eb-9586-b95763165088

New Hampshire
Department of
Revenue Administration

2021
DP-8

LOW AND MODERATE INCOME HOMEOWNERS PROPERTY TAX RELIEF

INSTRUCTIONS

HOW DO I QUALIFY?

How do I qualify for Low and Moderate Income Homeowners Property Tax Relief? You must own or have an interest in a homestead subject to the State Education Property Tax; reside in such homestead on April 1 of the year for which the claim for relief is made and have a total household income of (1) $37,000 or less if a single person or (2) $47,000 or less if married or head of a NH household.

STEP 1: NAME, ADDRESS, & SOCIAL SECURITY NUMBERS

Lines 1-2 Enter the claimant's Social Security Number and the Social Security Number of the co-claimant, if applicable. Do not list a deceased claimant. If a claimant listed on the tax bill is deceased, provide a copy of the death certificate. Social Security Numbers are required pursuant to RSA 198:57, VII and authorized by 42 U.S.C. Section 405(c)(2)(C)(i). Failure to provide Social Security Numbers will result in a denial of a claim. All documents shall be kept confidential.

Lines 3-4 Enter the name of the claimant and co-claimant who meet the residency and ownership criteria. If your name has changed on the final property tax bill due to marriage, civil union, divorce or other reason, attach a statement explaining the change. If the homestead is held in a trust, through which the claimant holds equitable title or beneficial interest for life in the homestead, attach a copy of the trust. If your final property tax bill names someone other than the claimant or co-claimant, or in addition to the claimant or co-claimant, attach a copy of the deed evidencing your ownership interest. If there are additional claimants, attach a list of their names and Social Security Numbers.

Lines 5-6 Enter the claimant's current mailing address (include PO Box if applicable).

STEP 2: PROPERTY LOCATION - FROM YOUR FINAL 2021 PROPERTY TAX BILL

Line 7 Enter the name of the municipality (Town, City or Unincorporated place) where the homestead property is located.

Line 7(a) Check the box if multi-family dwelling.

Line 7(b) Enter the Map and Lot number of the homestead property from the property tax bill that is the subject of your claim.

Line 8 Check only one box. Check "Yes" if you resided in the homestead on April 1, 2021. Claimants on active duty in the US Armed Forces or temporarily away from the homestead, but maintaining the homestead as the primary domicile, are eligible and should check "Yes."

Line 9 Enter the address where you resided on April 1, 2021 if different than the address listed in Step 1.

Line 9(a) If additional names appear on your tax bill, other than the claimant/co-claimant, check "Yes" and attach a copy of the deed. This includes a homestead held by a trust and attach a copy of the trust. If not, check "No."

STEP 3: ELIGIBILITY

Line 10 Check the table under which the claimant qualifies. If the claimant is a single person, the claimant qualifies under **Table 1.** If the claimant is a married person or head of a NH household, the claimant qualifies under **Table 2.**

Line 10(a) Check the box if any adult member of the NH household was not required to file a federal income tax return for 2021.

Line 10(b) Enter the sum of the total adjusted gross income from the 2021 Federal return, Line 11 or Telefile Worksheet for the claimant, co-claimant, and any other adult member of the NH household. Do not leave blank, if zero or negative, enter 0.

Line 10(c) If the homestead is in the name of an income-bearing trust, enter the total taxable income from the 2021 Federal return 1041, Line 23. If the trust's taxable income is zero, enter 0. Do not leave blank, if zero or negative, enter 0.

Line 11(a) Enter the total adjusted gross income of all adult members of the NH household who are not required to file a 2021 federal income tax return. If you are not required to file a federal income tax return, then your social security income is not includable on this line. Do not leave blank, if zero or negative, enter 0.

Line 11(b) Enter the sum of Lines 10(b), 10(c) and 11(a). If you checked **Table 1** on Line 10 and Line 11(b) is greater than $37,000, or if you checked **Table 2** on Line 10 and Line 11(b) is greater than $47,000, **STOP you are not eligible for property tax relief and should not file this claim. Do not leave blank,** if zero or negative, enter 0.

STOP

If you are single and your total household income is greater than $37,000 you are not eligible. If you are a married person or head of a NH household and the total household income is greater than $47,000 you are not eligible.

FOR HELP OR TO CHECK THE STATUS OF YOUR CLAIM VISIT

INSTRUCTIONS - continued

STEP 4: CALCULATE YOUR RELIEF AMOUNT

Line 12(a) Enter the decimal percentage of ownership multiplied by the percentage of the homestead property used as the claimants' principle residence and domicile. Homestead property shall not include land and buildings taxed under RSA 79-A (current use), or land and buildings or a portion of land and buildings rented or used for commercial or industrial purposes, such as the business portion claimed on the IRS Federal Form 8829 (Expenses for Business Use of Your Home). To calculate the decimal percentage to be entered on Line 12(a), complete the DP-8 Worksheet to the right. (e.g., 50% = .50 and 100% = 1.00)

DP-8 Worksheet	Line 12(a) Example 1	Line 12(a) Example 2	Claimant Line 12(a)
1. % Ownership	1.00	1.00	
2. % Homestead Property	x 1.00	x .50	x
3. Line 12(a) decimal % (Line 1 x Line 2)	1.00	.50	

If you are filling this form out on your computer, after you enter the the net assessed value of the property on line 12(b), you can tab through the remaining fields and the form will calculate the tax relief amount for you based on the information you provided in the previous fields.

Line 12(b) Enter the total assessed value of the homestead from the final 2021 property tax bill, after deducting any applicable exemption(s) granted by your municipality, such as an elderly exemption or an exemption for the blind.

Line 12(c) Enter the total of Line 12(a) multiplied by Line 12(b).

Line 12(d) Enter the number for your municipality (Town or City) from **Table 3, Column C** on **page 7** or **8**. This is the equalized value of property for your Town or City.

Line 12(e) Enter the smaller amount of either Line 12(c) or Line 12(d).

Line 13 Enter the total of Line 12(e) divided by 1,000.

Line 14 Enter the State Education Property Tax rate from **Table 3, Column B, page 7** or **8.**

Line 15 Enter the total of Line 13 multiplied by Line 14.

Line 16 Go to page 5. Find your income range in **Column A** from **Table 1** or **Table 2**, then enter on Line 16 the decimal number found in **Column B** next to your income range.

Line 17 Enter the total of Line 15 multiplied by Line 16.

STEP 5: COPIES & SIGNATURE(S)

Under penalties of criminal prosecution, the claimant and co-claimant, if applicable, must sign and date the claim to declare (1) ownership and residence of the homestead property, and telephone number (2) that the claim is made in good faith, and (3) that the facts contained in the claim are true and complete. Only one claim may be filed for a single homestead.

ATTACHMENTS

This completed claim must be submitted with copies of your **2021** federal income tax return, **the entire actual final 2021 property tax bill indicating assessed value (this is the tax bill that was mailed to you between October and December of 2021 in most cases)**, a copy of your trust document if property is held by a trust and any explanatory statements, if necessary. This claim for relief must be postmarked **no earlier than May 1, 2022 and no later than June 30, 2022.**

NEED HELP?

Call for Low and Moderate Income Homeowners Property Tax Relief Assistance at (603) 230-5920. For more information or to check the status of your claim, visit us on the web at www.revenue.nh.gov. Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964.

APPEALS

If your claim for tax relief is rejected in whole or in part, you may appeal in writing within 30 days from the date of the notice of rejection or the notice of relief to the Board of Tax and Land Appeals (BTLA). Please contact the BTLA for filing instructions.

INSTRUCTIONS - continued

TABLES FOR 2021

SINGLE PERSON TABLE 1

Column A Household Income From	To	Column B Decimal Number
$ 00	$23,099.99	1.00
$23,100	$27,799.99	.60
$27,800	$32,399.99	.40
$32,400	$37,000	.20
$37,000.01	and greater	you do not qualify

MARRIED PERSON OR HEAD OF NH HOUSEHOLD TABLE 2

Column A Household Income From	To	Column B Decimal Number
$ 00	$29,399.99	1.00
$29,400	$35,299.99	.60
$35,300	$41,099.99	.40
$41,100	$47,000	.20
$47,000.01	and greater	you do not qualify

DEFINITIONS

"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. 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.

"HOUSEHOLD INCOME" means the sum of the adjusted gross income for federal income tax purposes of the claimant and any adult 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.

"HEAD OF A 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.

"ADULT" means a person who has attained the age of 18 years.

FOR HELP OR TO CHECK THE STATUS OF YOUR CLAIM VISIT

INSTRUCTIONS - continued

Below is a sample portion of an application

STEP 2 - Property Location — **FROM YOUR FINAL 2021 PROPERTY TAX BILL**

7 Location of homestead property: Town or City: MANCHESTER ▾ 7(a) Multi-Family Dwelling

7(b) Map # 1 3 0 — 8 Did you reside in the homestead on April 1, 2021? [X] Yes [ ] No
Enter preceding zeros
Lot # 2 7 — If no, give reason

9 Address where you resided on April 1, 2021 if different from Step 1:

9(a) Do other names appear on your property tax bill other than claimant/co-claimant? Yes [X] No If yes, attach a copy of the deed.

STEP 3 - Eligibility

10 I qualify under: [ ] **Table 1** - Single [X] **Table 2** - Married or Head of NH Household (See Definitions on page 5)

10(a) [X] CHECK HERE IF ANY ADULT MEMBER OF THIS HOUSEHOLD WAS NOT REQUIRED TO FILE A FEDERAL INCOME TAX RETURN

10(b) Enter the 2021 total adjusted gross income of all adult members of the NH household (Federal Return, Line 11) except adult household members who were not required to file a federal income tax return. Do not leave blank. If zero or negative, enter 0.	10(b)	1 7 6 0 0 . 0 0
10(c) If the property is owned by an income-bearing trust, enter the 2021 total taxable trust income. (Federal Return, Line 15). Do not leave blank. If zero or negative, enter 0.	10(c)	0 . 0 0
11(a) Enter the total adjusted gross income of all adult member(s) of the NH household who were not required to file a federal income tax return. Do not include income from Line 10(b). Do not leave blank. If zero or negative, enter 0.	11(a)	6 4 0 0 . 0 0
STOP 11(b) Enter the sum of Lines 10(b), 10(c) and 11(a) on Line 11(b). If Line 11(b) is greater than $37,000 for a single person, or $47,000 for married or head of NH household, you are not eligible for property tax relief and should not file this claim. Do not leave blank. If zero or negative, enter 0.	11(b)	2 4 0 0 0 . 0 0 (Do not leave blank)

STEP 4 - Calculate Your Relief Amount

12(a) Enter the decimal percentage of ownership for the homestead property as calculated on DP-8 Worksheet (see Instructions on page 4)	12(a)	1 . 0 0	ex. 50% = .50 ex. 100% = 1.00
12(b) Enter the total assessed value of property after exemptions	12(b)	1 5 0 0 0 0 . 0 0	
12(c) Enter the total amount of Line 12(a) multiplied by Line 12(b) [ex. 1.00 x $150,000 = $150,000]	12(c)		1 5 0 0 0 0 . 0 0
12(d) Enter amount from **Table 3, Column C** on **pages 7 or 8** for your municipality (Town or City)	12(d)		2 0 8 5 6 0
12(e) Enter the smaller amount of either Line 12(c) or Line 12(d)	12(e)	1 5 0 0 0 0 . 0 0	
13 Enter the total of Line 12(e) divided by 1,000	13	1 5 0 . 0 0	ex. 100,000 ÷ 1,000 = 100
14 Enter State Education Property Tax rate from **Table 3, Column B** on **pages 7 or 8** for your municipality (Town or City)	14	1 . 6 3	
15 Enter the total of Line 13 multiplied by Line 14	15		2 4 4 . 5 0
16 Enter the decimal number from **Table 1** or **Table 2, Column B** on **page 5** for which you qualify (1.0, .60, .40, .20)	16		1 . 0 0
17 Enter the total of Line 15 multiplied by Line 16	17		2 4 4 . 5 0

If all information on this Form is correct, this will be the amount of your tax relief check.

STEP 5 - Copies & Signatures

IMPORTANT You must Attach: A copy of the actual final 2021 property tax bill indicating total assessed value (the tax bill mailed to you between October and December of 2021 in most cases) and a copy of the first 2 pages of your 2021 federal income tax return (Form 1040, Form 1040-SR, or Form 1041) or TELEFILE WORKSHEET for all adult members of the NH household. Failure to include the attachments will delay processing.

I declare, under penalties of criminal prosecution, that I have owned an interest in, resided in and maintained the homestead as a primary residence on April 1, 2021, that this claim is made in good faith, and that the facts contained in this claim are true and complete.

If your municipality appeals the ratios used to determine the number in Column C, the Department will recalculate your tax relief based on any corrected numbers.

Column			Column			Column			Column		
A	B	C	A	B	C	A	B	C	A	B	C
ACWORTH	1.55	166,980	CANAAN	1.68	207,460	DURHAM	1.98	157,960	HAMPTON	1.94	165,880
ALBANY	1.70	174,240	CANDIA	1.87	172,920	EAST KINGSTON	1.85	180,620	HAMPTON FALLS	2.02	166,760
ALEXANDRIA	1.44	212,960	CANTERBURY	1.63	210,320	EASTON	1.82	159,940	HANCOCK	1.77	201,960
ALLENSTOWN	2.04	144,100	CARROLL	1.92	125,400	EATON	1.46	210,320	HANOVER	1.72	205,480
ALSTEAD	1.77	194,260	CENTER HARBOR	2.13	134,640	EFFINGHAM	1.70	172,700	HARRISVILLE	1.92	142,560
ALTON	1.66	182,600	CHANDLER'S PURCHASE	2.11	183,480	ELLSWORTH	1.63	201,520	HART'S LOCATION	1.69	192,280
AMHERST	1.62	202,620	CHARLESTOWN	1.75	191,180	ENFIELD	1.95	161,920	HAVERHILL	1.70	197,120
ANDOVER	1.85	176,220	CHATHAM	1.84	171,160	EPPING	1.87	172,480	HEBRON	1.45	216,700
ANTRIM	2.05	155,760	CHESTER	1.94	174,680	EPSOM	1.83	173,140	HENNIKER	1.90	162,360
ASHLAND	1.89	144,980	CHESTERFIELD	1.80	186,340	ERROL	1.79	159,940	HILL	1.88	168,520
ATKINSON	1.42	218,900	CHICHESTER	1.91	166,320	ERVING'S GRANT	1.59	183,480	HILLSBOROUGH	1.84	167,640
ATKINSON & GILMANTON	1.95	183,480	CLAREMONT	1.92	165,440	EXETER	1.99	175,780	HINSDALE	2.17	152,680
AUBURN	1.95	166,980	CLARKSVILLE	2.08	132,880	FARMINGTON	1.85	165,220	HOLDERNESS	1.60	198,660
BARNSTEAD	1.87	164,780	COLEBROOK	1.86	188,100	FITZWILLIAM	1.88	161,480	HOLLIS	2.00	159,060
BARRINGTON	1.57	201,960	COLUMBIA	2.12	163,240	FRANCESTOWN	1.83	173,580	HOOKSETT	2.18	165,000
BARTLETT	2.11	135,520	CONCORD (ConcSchDist)	1.66	203,940	FRANCONIA	1.45	210,320	HOPKINTON	1.89	177,540
BATH	1.74	205,040	CONCORD (MerrVlySchDist)	1.56	203,940	FRANKLIN	1.92	164,340	HUDSON	2.04	160,820
BEAN'S GRANT	0.00	183,480	CONWAY	1.89	150,700	FREEDOM	1.68	163,680	JACKSON	1.84	165,220
BEAN'S PURCHASE *	0.00	183,480	CORNISH	1.84	177,760	FREMONT	1.88	168,520	JAFFREY	1.87	165,000
BEDFORD	1.66	198,220	CRAWFORD'S PURCHASE	2.11	183,480	GILFORD	1.51	195,360	JEFFERSON	1.65	206,800
BELMONT	2.05	145,420	CROYDON	1.59	202,400	GILMANTON	1.81	168,960	KEENE	1.67	207,240
BENNINGTON	1.84	159,060	CUTT'S GRANT	0.00	183,480	GILSUM	1.76	188,980	KENSINGTON	1.92	171,380
BENTON	1.95	170,500	DALTON	2.31	143,880	GOFFSTOWN	2.03	156,420	KILKENNY	0.00	183,480
BERLIN	1.96	161,040	DANBURY	1.47	211,200	GORHAM	2.08	165,220	KINGSTON	1.94	165,000
BETHLEHEM	1.91	154,880	DANVILLE	1.54	203,940	GOSHEN	1.79	174,240	LACONIA	1.83	173,800
BOSCAWEN	1.87	172,920	DEERFIELD	1.70	187,220	GRAFTON	1.78	179,300	LANCASTER	1.93	161,920
BOW	1.86	179,300	DEERING	1.69	176,220	GRANTHAM	1.87	169,400	LANDAFF	1.71	216,700
BRADFORD	1.83	175,120	DERRY	1.86	172,480	GREENFIELD	1.90	174,900	LANGDON	1.53	214,720
BRENTWOOD	1.78	172,480	DIX GRANT	1.91	183,480	GREENLAND	1.99	161,920	LEBANON	2.02	180,840
BRIDGEWATER	1.71	156,860	DIXVILLE	1.92	183,480	GREEN'S GRANT	2.09	183,480	LEE	1.52	212,520
BRISTOL	1.87	156,640	DORCHESTER	1.79	161,480	GREENVILLE	1.84	154,880	LEMPSTER	2.24	175,340
BROOKFIELD	1.71	179,300	DOVER	1.62	200,200	GROTON	2.32	215,160	LINCOLN	1.51	214,060
BROOKLINE	1.87	171,380	DUBLIN	1.77	188,760	HADLEY'S PURCHASE	0.00	183,480	LISBON	1.85	141,020
CAMBRIDGE	2.01	183,480	DUMMER	1.83	186,560	HALE'S LOCATION	1.82	184,800	LITCHFIELD	1.69	184,360
CAMPTON	1.83	144,760	DUNBARTON	1.94	169,840	HAMPSTEAD	1.89	172,260	LITTLETON	2.34	178,640

If your municipality appeals the ratios used to determine the number in Column C, the Department will recalculate your tax relief based on any corrected numbers.

Column			Column			Column			Column		
A	B	C	A	B	C	A	B	C	A	B	C
LIVERMORE	1.82	220,000	NEW IPSWICH	1.83	169,180	RICHMOND	1.92	171,380	SURRY	1.94	164,120
LONDONDERRY	1.65	203,060	NEW LONDON	1.88	166,100	RINDGE	1.81	168,080	SUTTON	1.86	164,560
LOUDON	1.76	200,640	NEWBURY	1.52	219,120	ROCHESTER	1.84	161,700	SWANZEY	1.86	173,800
LOW & BURBANK GR	0.00	183,480	NEWFIELDS	1.76	172,700	ROLLINSFORD	2.05	162,800	TAMWORTH	1.84	153,780
LYMAN	1.85	170,060	NEWINGTON	1.78	177,980	ROXBURY	2.03	203,500	TEMPLE	1.81	166,760
LYME	1.68	196,680	NEWMARKET	1.98	158,840	RUMNEY	1.89	134,200	THOM & MES PURCHASE	1.91	183,480
LYNDEBOROUGH	1.87	179,960	NEWPORT	1.98	153,120	RYE	2.10	152,020	THORNTON	1.77	174,020
MADBURY	1.81	175,780	NEWTON	1.75	166,100	SALEM	1.63	207,680	TILTON	1.80	154,440
MADISON	1.85	160,820	NORTH HAMPTON	1.97	160,160	SALISBURY	2.07	153,560	TROY	2.05	153,120
MANCHESTER	1.63	208,560	NORTHFIELD	2.11	146,520	SANBORNTON	1.86	157,960	TUFTONBORO	1.80	157,300
MARLBOROUGH	1.77	208,560	NORTHUMBERLAND	2.00	134,200	SANDOWN	2.07	151,360	UNITY	1.79	170,280
MARLOW	1.84	187,660	NORTHWOOD	1.62	172,700	SANDWICH	1.84	165,880	WAKEFIELD	1.94	143,440
MARTIN'S LOCATION	0.00	183,480	NOTTINGHAM	1.73	179,960	SARGENT'S PURCHASE	2.11	183,480	WALPOLE	1.88	163,900
MASON	1.61	194,700	ODELL	2.50	183,480	SEABROOK	1.64	203,720	WARNER	1.81	170,280
MEREDITH	1.83	155,980	ORANGE	1.70	216,040	SECOND COLLEGE GRANT	1.80	183,480	WARREN	1.45	200,200
MERRIMACK	1.51	210,980	ORFORD	1.86	191,180	SHARON	1.71	196,020	WASHINGTON	2.04	157,080
MIDDLETON	1.96	132,220	OSSIPEE	1.89	163,460	SHELBURNE	1.47	219,340	WATERVILLE VALLEY	1.82	167,640
MILAN	1.61	176,440	PELHAM	1.41	220,880	SOMERSWORTH	1.81	167,860	WEARE	1.46	213,620
MILFORD	1.60	206,140	PEMBROKE	1.81	170,720	SOUTH HAMPTON	1.85	185,240	WEBSTER	1.93	155,980
MILLSFIELD	2.13	183,480	PETERBOROUGH	1.66	206,360	SPRINGFIELD	1.74	171,600	WENTWORTH	1.53	220,440
MILTON	1.86	149,600	PIERMONT	1.41	228,140	STARK	1.80	190,740	WENTWORTH LOCATION	2.06	183,480
MONROE	1.90	160,600	PINKHAM'S GRANT	3.02	183,480	STEWARTSTOWN	1.86	167,200	WESTMORELAND	1.72	214,060
MONT VERNON	1.81	154,880	PITTSBURG	2.01	144,540	STODDARD	1.87	165,440	WHITEFIELD	1.87	169,840
MOULTONBOROUGH	1.67	185,680	PITTSFIELD	1.71	183,920	STRAFFORD	1.64	199,980	WILMOT	1.78	176,440
NASHUA	2.12	151,800	PLAINFIELD	1.87	163,240	STRATFORD	1.39	210,540	WILTON	1.54	213,400
NELSON	1.44	233,640	PLAISTOW	1.67	209,000	STRATHAM	1.79	179,960	WINCHESTER	1.69	179,080
NEW BOSTON	1.48	211,640	PLYMOUTH	2.00	172,920	SUCCESS	2.17	183,480	WINDHAM	1.85	169,400
NEW CASTLE	1.37	211,420	PORTSMOUTH	1.94	174,900	SUGAR HILL	1.87	133,320	WINDSOR	1.33	231,000
NEW DURHAM	1.63	177,760	RANDOLPH	1.83	185,240	SULLIVAN	1.85	174,240	WOLFEBORO	1.78	168,300
NEW HAMPTON	1.94	149,380	RAYMOND	1.66	204,380	SUNAPEE	1.86	170,720	WOODSTOCK	1.93	160,820

* No taxable property for 2021

HB-98

I am here to speak in favor of HB-98.

I am Roger Hamel of 17 Spruce Lane, Newton NH.

I am a volunteer at a program that provides free income tax preparation services, primarily targeted to the elderly and low and moderate income residents.

The proposed change to RSA 198:57, VI (a) would allow homeowners to file for the "LOW AND MODERATE INCOME HOMEOWNERS PROPERTY TAX RELIEF" at the same time that they prepare their federal income tax return.

This change would make it much easier for eligible homeowners to apply. Homeowners who have their federal income tax prepared for them could have the preparer also prepare The Low and Moderate Homeowners Property Tax Relief Form (DP-8) at the same time. The DP-8 form is 8 pages and can be intimidating to people who are not used to filling government forms. Many eligible homeowners probable need some assistance in preparing this form. Currently the forms are not available until after the filing deadline for the federal income tax. This change would make it easier for low and moderate income homeowners to get some relief that is greatly needed.

The Department of Revenue Administration notes "RSA 21:J-3 XIII requires equalizing the valuation of properties in each municipality by May 1st annually, therefore the equalized ratios necessary for property tax owners to calculate their property tax relief may not be available for the February 1st filings."

I believe that the Department of Revenue Administration can accommodate the earlier filing date because they calculate the equalized ratio well before May 1st. They must calculate the equalization ratio to determine the state education property tax rate that is assessed on all New Hampshire property owners. The tax is assessed and collected by local municipalities. These numbers are typically available before the final Town tax bills are issued in late November or early December.

The proposed legislation does not change the eligibility requirements or the amount of this relief. It only makes the application process less burdensome. I hope that this change would result in more eligible homeowners applying for and receiving the relief that they deserve under the current law.

HB 98-FN - AS INTRODUCED

2023 SESSION

23-0155
02/10

HOUSE BILL ***98-FN***

AN ACT relative to applications for the low and moderate income homeowners property tax relief program.

SPONSORS: Rep. Melvin, Rock. 20

COMMITTEE: Municipal and County Government

ANALYSIS

This bill changes the date of the beginning of the filing period to submit applications for state education tax relief to the department of revenue administration.

- -

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.

23-0155
02/10

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty Three

AN ACT relative to applications for the low and moderate income homeowners property tax relief program.

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

1 Filing Period; Low and Moderate Income Homeowners Property Tax Relief. Amend RSA 198:57, VI(a) to read as follows:

VI.(a) Complete applications for state tax relief shall be filed with the department of revenue administration between [~~May 1~~] ***February 1*** and June 30 following the due date of the final tax bill as defined in RSA 76:1-a for state education property taxes.

2 Effective Date. This act shall take effect July 1, 2023.

LBA
23-0155
Revised 10/21/22

HB 98-FN- FISCAL NOTE
AS INTRODUCED

AN ACT relative to applications for the low and moderate income homeowners property tax relief program.

FISCAL IMPACT: [X] State [ ] County [ ] Local [ ] None

	Estimated Increase / (Decrease)			
STATE:	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**
Appropriation	$0	$0	$0	$0
Revenue	$0	$0	$0	$0
Expenditures	$0	Indeterminable Increase	Indeterminable Increase	Indeterminable Increase
Funding Source:	[ ] General	[X] Education	[ ] Highway	[ ] Other

METHODOLOGY:

This bill changes the application start date for the Low and Moderate Income Homeowners Property Tax Relief from May 1st to February 1st. The bill is effective July 1, 2023.

The Department of Revenue Administrative states the proposed legislation expands the filing time frame, which may increase the number of filers resulting in an indeterminable increase in the expenditures for the Education Trust Fund.

The Department notes RSA 21:J-3 XIII requires equalizing the valuation of properties in each municipality by May 1st annually, therefore the equalized ratios necessary for property tax owners to calculate their property tax relief may not be available for the February 1st filings.

AGENCIES CONTACTED:

Department of Revenue Administration