

Bill as Introduced

HB 1440 - AS INTRODUCED

2010 SESSION

10-2524

10/03

HOUSE BILL

1440

AN ACT relative to property tax exemptions for the disabled.

SPONSORS: Rep. Infantine, Hills 13

COMMITTEE: Local and Regulated Revenues

ANALYSIS

This bill allows cities and towns to extend the property tax exemption for the disabled to persons who qualify for federal or state total and permanent disability retirement, or who show sufficient proof of disability attested to by a physician.

Explanation:

Matter added to current law appears in ***bold italics***.

Matter removed from current law appears [~~in brackets and struck through~~].

Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Ten

AN ACT relative to property tax exemptions for the disabled.

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

1 1 Exemption for the Disabled. Amend RSA 72:37-b to read as follows:

2 72:37-b Exemption for the Disabled.

3 I. Upon its adoption by a city or town as provided in RSA 72:27-a, any person who is eligible
4 under Title II or Title XVI of the federal Social Security Act for benefits to the disabled shall receive
5 a yearly exemption in an amount to be chosen by the town or city.

6 I-a. Upon the adoption of this paragraph by a city or town as provided in RSA 72:27-a, a
7 person who is eligible under Title II or Title XVI of the federal Social Security Act on his or her sixty-
8 fifth birthday shall remain eligible for a yearly exemption either in the amount of the exemption
9 applicable under paragraph I or the amount of the elderly exemption granted to the person under
10 RSA 72:39-b, whichever is greater.

11 I-b. Upon the adoption of this paragraph by a city or town as provided in RSA 72:27-a, any
12 person:

13 (a) Who at any time previously was eligible under Title II or Title XVI of the federal Social
14 Security Act for benefits to the disabled, but who is no longer eligible for such federal benefits due to
15 reasons other than the status of that person's disability, shall be eligible for the exemption under
16 paragraph I or I-a, or both as may be applicable, provided that the person submits an affidavit from a
17 physician licensed in New Hampshire that attests to the fact that the person continues to meet the
18 criteria for disability that are used under Title II or Title XVI of the federal Social Security Act[-]; *or*

19 (b) *Who qualifies for and receives a total and permanent disability retirement*
20 *allowance from the federal government or a state or local government retirement plan, or*
21 *who shows sufficient proof of disability, provided that the person submits an affidavit from*
22 *a physician licensed in New Hampshire that attests to the fact that the person continues to*
23 *meet the criteria for disability that are used under Title II or Title XVI of the federal Social*
24 *Security Act shall be eligible for the exemption under paragraph I or I-a.*

25 II. The exemptions in paragraph I [~~and~~], I-a, *and I-b* may be applied only to property which
26 is occupied as the principal place of abode by the disabled person. The exemption may be applied to
27 any land or buildings appurtenant to the residence or to manufactured housing if that is the
28 principal place of abode. Nothing in this section shall preclude a qualified applicant from earning an
29 income.

30 III. No exemption shall be allowed under paragraph I [~~or~~], I-a, *or I-b* unless the person
31 applying for an exemption:

1 (a) Had, in the calendar year preceding said April 1, a net income from all sources, or if
2 married, a combined net income from all sources, of not more than the respective amount determined
3 by the city or town for purposes of paragraph I [a], I-a, *or* I-b. Under no circumstances shall the
4 amount determined by the city or town be less than \$13,400 for a single person or \$20,400 for
5 married persons. The net income shall be determined by deducting from all moneys received, from
6 any source including social security or pension payments, the amount of any of the following or the
7 sum thereof:

8 (1) Life insurance paid on the death of an insured.

9 (2) Expenses and costs incurred in the course of conducting a business enterprise.

10 (3) Proceeds from the sale of assets.

11 (b) Owns net assets not in excess of the amount determined by the city or town for
12 purposes of paragraph I, excluding the value of the person's actual residence and the land upon
13 which it is located up to the greater of 2 acres or the minimum single family residential lot size
14 specified in the local zoning ordinance. The amount determined by the city or town shall not be less
15 than \$35,000 or, if married, combined net assets in such greater amount as may be determined by
16 the town or city. "Net assets" means the value of all assets, tangible and intangible, minus the value
17 of any good faith encumbrances. "Residence" means the housing unit, and related structures such as
18 an unattached garage or woodshed, which is the person's principal home, and which the person in
19 good faith regards as home to the exclusion of any other places where the person may temporarily
20 live. "Residence" shall exclude attached dwelling units and unattached structures used or intended
21 for commercial or other nonresidential purposes.

22 (c) Has been a New Hampshire resident for at least 5 years.

23 IV. Additional requirements for an exemption under paragraph I [a], I-a, *or* I-b shall be
24 that the property is:

25 (a) Owned by the resident;

26 (b) Owned by a resident jointly or in common with the resident's spouse, either of whom
27 meets the requirements for the exemption claimed;

28 (c) Owned by a resident jointly or in common with a person not the resident's spouse, if
29 the resident meets the applicable requirements for the exemption claimed; or

30 (d) Owned by a resident, or the resident's spouse, either of whom meets the
31 requirements for the exemption claimed, and when they have been married to each other for at least
32 5 consecutive years.

33 2 Effective Date. This act shall take effect April 1, 2010.

Speakers

Hearing Minutes

HOUSE COMMITTEE ON LOCAL AND REGULATED REVENUES

PUBLIC HEARING ON HB 1440

BILL TITLE: relative to property tax exemptions for the disabled.

DATE: January 19, 2010

LOB ROOM: 303 **Time Public Hearing Called to Order:** 11:00 am

Time Adjourned: 11:20 am

(please circle if present)

Committee Members: Reps. ~~Walz~~, ~~Taylor~~, ~~Hamm~~, ~~Theberge~~, ~~Mulholland~~, ~~Butterworth~~, ~~D. Howard~~, ~~Lyons~~, ~~Merry~~, ~~Stetson~~, ~~C. Webber~~, ~~Stohl~~, ~~Kidder~~, ~~Hess~~, ~~P. Katsakiores~~, ~~Vaillancourt~~, ~~A. Peterson~~, ~~M. Allen~~ and ~~Hinkle~~, ~~L. Blankenbeker~~.

Bill Sponsors: Rep. Infantine, Hills 13

TESTIMONY

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

Rep: Infantine, Sponsor-Not sure I am for or against. I've become so confused by the SS regulations. It no longer seems to be enabling. I do not support it the way it is.

Chairman Walz – Are you against it? A – I don't know now.

Rep. Howard: What was the goal? A – A handicapped constituent seemed to fall into a hole, a gap in the rules, but now it seems to complex and too invasive.

Rep. Vaillancourt: Was it your intention to remove the cap that towns now have on their ability to rebate taxes. A – Not sure.

Michael Skibbe: Disability Rights Center –Supports- Our attempt was to cover disabled people, if disabled on state or local jobs.

Hamm: Would this clarify or make a better bill? A – I think so, because does not appear to specify security people injured on job.

Rep. Vaillancourt: No cap on towns generosity? A: I thought “amount chosen by city or town” was current law. This just gives an additional option.

Rep. Stohl: Why do we need the bill? Aren't these people qualified? A – First reading You could be eligible for the exemptions even if you DON'T receive benefits, but have the same situation.

Rep. Stetson: When determining eligibility, is disability income included? A – I think so.

Rep. Hamm: Is this written to expand it to those under 65? A – No, already here. This is for people who don't receive SS disability benefits, but have the same conditions.

Jeff Dickinson, Granite State Independent Living: Supports- Rep Stohl's question. This bill tries to draw the line between the medical and the income metrics. I'm categorically eligible for SSDI, but because I have worked all my life I don't meet the financial limits for SSDI. I do have a lot of expenses related to my condition (MS), so this bill would help me, and maybe many others who are just on the edge of self-supporting. I support this bill.

Respectfully submitted,



Rep. Tim Butterworth
Clerk

HOUSE COMMITTEE ON LOCAL AND REGULATED REVENUES

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Bill Sponsors: Rep. Infantine, Hills 13

TESTIMONY

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

LOCAL AND REGULATED REVENUES
HEARINGS
THURSDAY, 1/14/2010

11:00 AM HB 1440 Relative to property tax exemptions for the disabled.

Sponsors: Rep: Infantine

Not sure I am for or against. I've become so confused by the SS regulations. It no longer seems to be enabling. I do not support it the way it is.

Walz – Are you against it? A – I don't know now.

Howard: What was the goal? A – A handicapped constituent seemed to fall into a hole, a gap in the rules, but now it seems to complex and too invasive.

Vaillancourt: Was it your intention to remove the cap that towns now have on their ability to rebate taxes. A – Not sure.

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Stohl: Why do we need the bill? Aren't these people qualified? A – First reading You could be eligible for the exemptions even if you DON'T receive benefits, but have the same situation.

Stetson: When determining eligibility, is disability income included? A – I think so.

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Closed at 11:20

Sub-Committee Minutes

HOUSE COMMITTEE ON LOCAL AND REGULATED REVENUES

SUBCOMMITTEE WORK SESSION ON HB 1440

BILL TITLE: relative to property tax exemptions for the disabled.

DATE: February 4, 2010

Subcommittee Members: Reps. Merry, Blankenkemper, Webber

Comments and Recommendations: Expands pool of these eligible to include persons qualifying for federal, state or local permanent disability – Can shift tax burden within communities – expands who can prove of disability and can not assure federal standards are met.

Amendments:

Sponsor: Rep. OLS Document #:

Sponsor: Rep. OLS Document #:

Sponsor: Rep. OLS Document #:

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

Moved by Rep. Webber

Seconded by Rep. Blankenkemper

Vote: 3-0

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

Moved by Rep.

Seconded by Rep.

Vote:

Respectfully submitted,

Rep. Liz Merry
Subcommittee Chairman/Clerk

HOUSE COMMITTEE ON LOCAL AND REGULATED REVENUES

SUBCOMMITTEE WORK SESSION ON HB 1440

BILL TITLE: relative to property tax exemptions for the disabled.

DATE: Feb 4, 2016

Subcommittee Members: Reps. Merry, Blankenkemper, Webber

Comments and Recommendations:

• Expands pool of those eligible to include persons qualifying for federal, state & local permanent disability - Can shift tax burden within communities.
• expands ~~proof~~ proof of disability and ~~also~~ ^{can} not insure federal standards are met.

Amendments:

Sponsor: Rep. OLS Document #:
Sponsor: Rep. OLS Document #:
Sponsor: Rep. OLS Document #:

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

Moved by Rep. Webber
Seconded by Rep. Blankenkemper
Vote: 3-0

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

Moved by Rep.
Seconded by Rep.
Vote:

Respectfully submitted,
Rep. Merry
Subcommittee Chairman/Clerk

Voting Sheets

HOUSE COMMITTEE ON LOCAL AND REGULATED REVENUES

EXECUTIVE SESSION on HB 1440

BILL TITLE: relative to property tax exemptions for the disabled.

DATE: February 11, 2010

LOB ROOM: 303

Amendments:

Sponsor: Rep. OLS Document #:

Sponsor: Rep. OLS Document #:

Sponsor: Rep. OLS Document #:

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

Moved by Rep. Merry

Seconded by Rep. Taylor

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

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

Moved by Rep.

Seconded by Rep.

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

CONSENT CALENDAR VOTE: Yes-vv

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

Statement of Intent: Refer to Committee Report

Respectfully submitted,

Rep. Timothy Butterworth, Clerk

HOUSE COMMITTEE ON LOCAL AND REGULATED REVENUES

EXECUTIVE SESSION on HB 1440

BILL TITLE: relative to property tax exemptions for the disabled.

DATE: 2/11/2010

LOB ROOM: 303

Amendments:

Sponsor: Rep. OLS Document #:

Sponsor: Rep. OLS Document #:

Sponsor: Rep. OLS Document #:

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

Moved by Rep. *Merry*

Seconded by Rep. *Taylor*

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

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

Moved by Rep.

Seconded by Rep.

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

CONSENT CALENDAR VOTE:

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

Statement of Intent: Refer to Committee Report

Respectfully submitted, *Timothy*

Rep. Timothy Butterworth, Clerk *Butterworth*

LOCAL AND REGULATED REVENUES

Bill #: 1440 Title: tax exemptions for disabled

PH Date: 1 / 19 / 2010

Exec Session Date: 2 / 11 / 2010

Motion: ITL Amendment #: _____

MEMBER	YEAS	NAYS
Walz, Mary Beth, Chairman	✓	
Taylor, Kathleen N, V Chairman	✓	
Hamm, Christine C	✓	
Theberge, Robert L <i>ab</i>		
Mulholland, Catherine <i>ab</i>		
Butterworth, Timothy, Clerk	✓	
Howard, Doreen	✓	
Lyons, Melissa L.B.	✓	
Merry, Liz H	✓	
Stetson, William A	✓	
Webber, Carolyn B	✓	
Stohl, Eric G	✓	
Kidder, David H	✓	
Hess, David W	✓	
Katsakiores, Phyllis M <i>ab</i>		
Vaillancourt, Steve	✓	
Peterson, Andrew R	✓	
Allen, Mary M	✓	
Hinkle, Peyton B	✓	
Blankenbeker, Lynne Ferrari	✓	
	17	0

Committee Report

CONSENT CALENDAR

February 16, 2010

HOUSE OF REPRESENTATIVES

REPORT OF COMMITTEE

**The Committee on LOCAL AND REGULATED
REVENUES to which was referred HB1440,**

**AN ACT relative to property tax exemptions for the
disabled. Having considered the same, report the same
with the following Resolution: RESOLVED, That it is
INEXPEDIENT TO LEGISLATE.**

Rep. Liz H Merry

FOR THE COMMITTEE

COMMITTEE REPORT

Committee:	LOCAL AND REGULATED REVENUES
Bill Number:	HB1440
Title:	relative to property tax exemptions for the disabled.
Date:	February 16, 2010
Consent Calendar:	YES
Recommendation:	INEXPEDIENT TO LEGISLATE

STATEMENT OF INTENT

The sponsor asked the committee to ITL this bill.

Vote 17-0.

Rep. Liz H Merry
FOR THE COMMITTEE

Original: House Clerk
Cc: Committee Bill File

CONSENT CALENDAR

LOCAL AND REGULATED REVENUES

HB1440, relative to property tax exemptions for the disabled. **INEXPEDIENT TO LEGISLATE**.
Rep. Liz H Merry for LOCAL AND REGULATED REVENUES. The sponsor asked the committee to
ITL this bill. **Vote 17-0.**

Original: House Clerk
Cc: Committee Bill File

