

Bill as
Introduced

HB 446 - AS INTRODUCED

2013 SESSION

13-0667

10/01

HOUSE BILL **446**

AN ACT relative to the amount of the optional property tax credit for service-connected total disability.

SPONSORS: Rep. Schroadter, Rock 17

COMMITTEE: Municipal and County Government

ANALYSIS

This bill allows towns and cities to changes the amount of the optional property tax credit for service-connected total disability from a maximum of \$2000 to an amount which is one-half of the total annual property tax bill.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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

AN ACT relative to the amount of the optional property tax credit for service-connected total disability.

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

1 1 Property Taxation; Tax Credit for Service-Connected Total Disability; Optional Amount
2 Amend RSA 72:35, I-a to read as follows:

3 I-a. The optional tax credit for service-connected total disability, upon adoption by a city or
4 town pursuant to RSA 72:27-a, shall be an amount from \$701 up to *either \$2,000 or one-half of the*
5 *total annual property tax bill on each person's residential property.* The optional tax credit
6 for service-connected total disability shall replace the standard tax credit in its entirety and shall not
7 be in addition thereto.

8 2 Effective Date. This act shall take effect April 1, 2013.

Speakers

Hearing Minutes

HOUSE COMMITTEE ON MUNICIPAL AND COUNTY GOVERNMENT

PUBLIC HEARING ON HB446

BILL TITLE: relative to the amount of the optional property tax credit for service-connected total disability.

DATE: January 29, 2013

LOB ROOM: 301 **Time Public Hearing Called to Order:** 2:37 pm

Time Adjourned: 2:52 pm

(please circle if present)

Committee Members: Reps. ~~Porter, Tatro, Hooper, Roberts, Malloy, Carson, Lavender,~~
~~Enman, S. White, Verschueren, Vail, Stroud, Shackett, Danielson, Coffey, J. Belanger,~~
Lockwood, ~~Bickford, Copeland~~ and Bishop.

Bill Sponsors: Rep. Schroadter, Rock 17

TESTIMONY

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

1. Rep Schroadter, Rock 17, Bill Sponsor, In favor. The set dollar amount is fair in some towns but not in others depending on the tax rate.

Respectfully Submitted

Representative James Bélanger
Committee Clerk

HOUSE COMMITTEE ON MUNICIPAL AND COUNTY GOVERNMENT

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Committee Members: Reps. Porter, Tatro, Hooper, Roberts, Malloy, Carson, Lavender, Enman, S. White, Verschueren, Vail, Stroud, Shackett, Danielson, Coffey, J. Belanger, Lockwood, Bickford, Copeland and Bishop.

Bill Sponsors: Rep. Schroadter, Rock 17

TESTIMONY

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

House Committee on Municipal & County Government
Public Hearing on Bill HB 446

relative to the amount of the optional property tax credit for service-connected total disability.

Porter, Marjorie	X	Tatro, Bruce	X	Bélanger, Jim	X
Bickford, David	X	Bishop, Franklin		Carson, Clyde	X
Coffey, James	X	Copeland, Timothy	X	Danielson, David	X
Enman, Larry		Hooper, Dorothea	X	Lavender, Tom	X
Lockwood, Priscilla		Malloy, Dennis	X	Roberts, Kris	X
Shackett, Jeff	X	Stroud, Kathleen	X	Vail, Suzanne	X
Verschueren, James		White, Syndi	X		

LOB Room 301
Hearing called to order: 2:37 PM

Date: 29 January 2013
Hearing Adjourned: 2:52 PM

Testimony

* indicates written testimony or amendment submitted.

1. Rep Schroadter, Rock 17, Bill Sponsor, In favor. The set dollar amount is fair in some towns but not in others depending on the tax rate.

Respectfully Submitted


Representative James Bélanger
Committee Clerk

Testimony



Bill would exempt some disabled veterans from property taxes

Relief would be granted to veterans disabled in combat

UPDATED 6:08 PM EST Jan 23, 2013

CONCORD, N.H. -

A proposal in Concord would grant property-tax relief to veterans who are disabled because of combat injuries.

Republican Senate President Peter Bragdon said other states have implemented similar plans.

"We are talking about a complete exemption from property taxes for those who, because of a service-connected disability, do not have the ability to work," Bragdon said.

Under the bill, a veteran would have to be 100 percent permanently disabled because combat-related injuries. It would benefit about 1,300 veterans statewide.

The estimated cost would be about \$3 million -- a cost spread among cities and towns, which has raised opposition.

"When you have exemptions in the tax base, you have less tax base to spread appropriations across, and that leads, in most cases, to an increase in the tax rate," said Hudson assistant assessor Jim Michaud.

Because of that, the New Hampshire Municipal Association is opposed to the bill.

"There is pressure on the local property tax, especially as we are coming out of a recession," said Barbara Reid of the New Hampshire Municipal Association. "And we are not really seeing property values go up that much yet, so there's pressure all around."

Some have suggested that the bill be amended to allow for a local option, giving individual towns the choice to participate based on their budget needs.

Bragdon said he doesn't see the proposal as being unfair to other taxpayers.

"I guess I would counter by saying the people in town who did not give up their ability to work for the rest of their life because of a service-connected disability from protecting us would have to pay more," he said.

The Senate committee that heard testimony on the bill is expected to make its recommendation to the full Senate in the coming weeks.

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February 11, 2009

Representative W. Douglas Scamman
69 Portsmouth Ave
Stratham, NH 03885-2522

Dear Sir:

My name is COL (Ret) David O. Bird, a resident of Newmarket. We have met on a few occasions at political activities in the past.

This letter is to request your advice and possible support in submitting a bill to modify RSA 72:35 Tax Credit for Service-Connected Total Disability that would "exempt . . . all" totally disabled veterans from property tax obligations (RSA 72:35 and proposed revision are attached). Currently, State law allows up to a \$2,000.00 property tax exemption for veterans that are determined to be totally disabled – if authorized by local communities. As an example there are five (5) "service-connected total disability" honorably discharged service members in Newmarket that own property – essentially, .001% of the tax paying population (of approximately 3500 property owners).

The proposed change would eliminate the property tax from all current totally disabled veterans and their surviving spouse. I do not, however, have the figures for the totally disabled New Hampshire population. If the Newmarket figures are any indication it should not be a very large group of tax payers and thus should have a minimal impact on cities and towns.

I believe a solid rationale for this revision is to recognize those veteran's who have suffered in silence from there military service – from World War II to Iraq / Afghanistan. As the veteran's from our current conflict return home I have a strong empathy for their care and the wounds received in a very difficult military environment. This would add strong State support for the sacrifices they have given to our Nation.

Please advise if I should send this letter to others, such as the Newmarket State Representatives and / or Ms. Hasan of the State Senate or what other avenues I should follow.

Respectfully submitted,

David O. Bird
42 Smith Garrison Road
Newmarket, NH 03857
(603) 682-9336 (C)

4 Attachments

HB446

**TITLE V
TAXATION****CHAPTER 72
PERSONS AND PROPERTY LIABLE TO TAXATION****Property Taxes****Section 72:35****72:35 Tax Credit for Service-Connected Total Disability. –**

I. Any person who has been honorably discharged or an officer honorably separated from the military service of the United States and who has total and permanent service-connected disability, or who is a double amputee or paraplegic because of service-connected injury, or the surviving spouse of such a person, shall receive a standard yearly tax credit in the amount of \$700 of property taxes on the person's residential property.

I-a. The optional tax credit for service-connected total disability, upon adoption by a city or town pursuant to RSA 72:27-a, shall be an amount from \$701 up to \$2,000. The optional tax credit for service-connected total disability shall replace the standard tax credit in its entirety and shall not be in addition thereto.

I-b. Either the standard tax credit for service-connected total disability or the optional tax credit for service-connected total disability shall be subtracted each year from the property tax on the person's residential property.

II. The standard or optional tax credit under this section may be applied only to property which is occupied as the principal place of abode by the disabled person or the surviving spouse. The tax credit may be applied to any land or buildings appurtenant to the residence or to manufactured housing if that is the principal place of abode.

III. (a) Any person applying for the standard or optional tax credit under this section shall furnish to the assessors or selectmen certification from the United States Department of Veterans' Affairs that the applicant is rated totally and permanently disabled from service connection. The assessors or selectmen shall accept such certification as conclusive on the question of disability unless they have specific contrary evidence and the applicant, or the applicant's representative, has had a reasonable opportunity to review and rebut that evidence. The applicant shall also be afforded a reasonable opportunity to submit additional evidence on the question of disability.

(b) Any decision to deny an application shall identify the evidence upon which the decision relied and shall be made within the time period provided by law.

(c) Any tax credit shall be divided evenly among the number of tax payments required annually by the town or city so that a portion of the tax credit shall apply to each tax payment to be made.

Source. 1947, 240:1, par. 29-f. RSA 72:35. 1955, 283:1. 1963, 174:1. 1967, 219:6. 1969, 54:1. 1973, 553:1. 1975, 277:2. 1983, 95:1. 1989, 64:3. 1991, 70:17. 1993, 73:6, 7. 2000, 54:1. 2003, 299:8, eff. April 1, 2003.

Voting Sheets

HOUSE COMMITTEE ON MUNICIPAL AND COUNTY GOVERNMENT

EXECUTIVE SESSION on HB446

BILL TITLE: relative to the amount of the optional property tax credit for service-connected total disability.

DATE: February 12, 2013

LOB ROOM: 301

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. Roberts

Seconded by Rep. Porter

Vote: 16-0 (Please attach record of roll call vote.)

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

Moved by Rep.

Seconded by Rep.

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

CONSENT CALENDAR VOTE: YES NO (Please circle one)

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

Statement of Intent: Refer to Committee Report

Respectfully submitted,

Rep. James P. Belanger, Clerk

HOUSE COMMITTEE ON MUNICIPAL AND COUNTY GOVERNMENT

EXECUTIVE SESSION on HB446

BILL TITLE: relative to the amount of the optional property tax credit for service-connected total disability.

DATE: 12 FEB 2013

LOB ROOM: 301

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. ROBERTS

Seconded by Rep. PORTER

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

16-0

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

Moved by Rep.

Seconded by Rep.

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

CONSENT CALENDAR VOTE YES NO (Please circle one)

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

Statement of Intent: Refer to Committee Report

Respectfully submitted,

Rep. James P. Belanger, Clerk



STATE OF NEW HAMPSHIRE
OFFICE OF THE HOUSE CLERK

1/7/2013 3:58:12 PM
Roll Call Committee Registers
Report

2013 SESSION

MUNICIPAL AND COUNTY GOVERNMENT

Bill #: HB 446 Title: Re Amount of Prof Tax credit for 100% Disabled Vets

PH Date: 29 Jan 2013

Exec Session Date: 12 FEB 2013

Motion: ITL ROBERTS

Amendment #: _____

MEMBER	YEAS	NAYS
Porter, Marjorie A, Chairman	✓	
Tatro, Bruce L, V Chairman	✓	
Roberts, Kris E	✓	
Hooper, Dorothea D	✓	
Carson, Clyde J	✓	
Enman, Larry S		
Lavender, Tom	✓	
Malloy, Dennis J	✓	
Vail, Suzanne M	✓	
Verschueren, James	✓	
White, Syndi G		
Stroud, Kathleen M	✓	
Lockwood, Priscilla P		
Belanger, James P, Clerk	✓	
Coffey, James E	✓	
Copeland, Timothy D	✓	
Shackett, Jeffrey S	✓	
Bishop, Franklin C		
Bickford, David A	✓	
Danielson, David J	✓	
TOTAL VOTE:		

16 0

Committee Report

CONSENT CALENDAR

February 13, 2013

HOUSE OF REPRESENTATIVES

REPORT OF COMMITTEE

The Committee on MUNICIPAL AND COUNTY

GOVERNMENT to which was referred HB446,

AN ACT relative to the amount of the optional property tax credit for service-connected total disability. Having

considered the same, report the same with the following

Resolution: RESOLVED, That it is INEXPEDIENT TO

LEGISLATE.

Rep. Kris E Roberts

FOR THE COMMITTEE

COMMITTEE REPORT

Committee:	MUNICIPAL AND COUNTY GOVERNMENT
Bill Number:	HB446
Title:	relative to the amount of the optional property tax credit for service-connected total disability.
Date:	February 13, 2013
Consent Calendar:	YES
Recommendation:	INEXPEDIENT TO LEGISLATE

STATEMENT OF INTENT

This bill would allow towns and cities to increase the optional property tax credit for service-connected total disability veterans from a maximum of \$2000 to an amount which is one-half total annual property tax bill on each veteran's residential property, currently RSA 72:27-A provides \$701 or up to \$2000 if authorized by local town or city. The committee understands the fiscal and personal hardship that a total disabled veteran must confront, but the major beneficiaries of HB446 would be senior retired military officer homeowners who receive both a military pension, and an additional 32k tax free VA payment, plus any unearned income. Unfortunately there are numerous total disabled veterans who were medically retired, and are not homeowners, they receive no tax credit. The committee was concerned with the word shall, with ½ of annual property tax bill. It would create an unequal credit across the state. The maximum \$2000 applies to every committee. One half would have no maximum, resulting in local taxpayer subsidizing high income homeowners..

Vote 16-0.

Rep. Kris E Roberts
FOR THE COMMITTEE

Original: House Clerk
Cc: Committee Bill File

CONSENT CALENDAR

MUNICIPAL AND COUNTY GOVERNMENT

HB446, relative to the amount of the optional property tax credit for service-connected total disability. **INEXPEDIENT TO LEGISLATE.**

Rep. Kris E Roberts for MUNICIPAL AND COUNTY GOVERNMENT. This bill would allow towns and cities to increase the optional property tax credit for service-connected total disability veterans from a maximum of \$2000 to an amount which is one-half total annual property tax bill on each veteran's residential property, currently RSA 72:27-A provides \$701 or up to \$2000 if authorized by local town or city. The committee understands the fiscal and personal hardship that a total disabled veteran must confront, but the major beneficiaries of HB446 would be senior retired military officer homeowners who receive both a military pension, and an additional 32k tax free VA payment, plus any unearned income. Unfortunately there are numerous total disabled veterans who were medically retired, and are not homeowners, they receive no tax credit. The committee was concerned with the word shall, with ½ of annual property tax bill. It would create an unequal credit across the state. The maximum \$2000 applies to every committee. One half would have no maximum, resulting in local taxpayer subsidizing high income homeowners.. **Vote 16-0.**

Original: House Clerk

Cc: Committee Bill File

COMMITTEE REPORT

COMMITTEE: M & C G

BILL NUMBER: HB 446

TITLE: Re the amount of the optional prop tax credit for 100% service connected disabled vets

DATE: _____ CONSENT CALENDAR: YES NO

- OUGHT TO PASS
- OUGHT TO PASS W/ AMENDMENT
- INEXPEDIENT TO LEGISLATE
- INTERIM STUDY (Available only 2nd year of biennium)

Amendment No.

STATEMENT OF INTENT:

HB 446 would allow towns and cities to increase the optional property tax credit for service-connected total disability veterans from a maximum of \$2000 to an amount which is one-half total annual property tax bill on each veteran's residential property. Currently RSA 72:27-A provides \$701 or up to \$2000, if authorized by local town or city. The committee understand the fiscal and personal hardship that ^{an} total disability veterans must confront, but the major beneficiaries of HB 446 would be senior ^{homeowners} retired military officers who received both a ^{per military benefit pension, and} an additional \$2K tax free VA payment, ^{plus any unearned income.} In family there are numerous total disable veterans who were medically retired, and are not homeowners. The committee was concerned with the word "shall" with 1/2 of annual property tax bill. It would create an optional credit across the state. The maximum \$2000 apply to every committee.

these receive no tax credit.

COMMITTEE VOTE: 15-4

- Copy to Committee Bill File
- Use Another Report for Minority Report

RESPECTFULLY SUBMITTED,

Rep. K. E. [Signature]

For the Committee

One half would have no maximum resulting in local taxpayer subsidizing high income homeowners.

[Signature]