### LEGISLATIVE COMMITTEE MINUTES

## **SB154**

# Bill as Introduced

### SB 154 - AS INTRODUCED

### 2019 SESSION

19-0918 10/04

SENATE BILL

*154* 

AN ACT

allowing municipalities to adopt a credit against property taxes for certain

workforce housing.

SPONSORS:

Sen. Bradley, Dist 3; Sen. Cavanaugh, Dist 16; Sen. Fuller Clark, Dist 21; Sen.

Giuda, Dist 2; Sen. Hennessey, Dist 5; Sen. Watters, Dist 4; Rep. Major, Rock. 14;

Rep. Abrami, Rock. 19

COMMITTEE:

Election Law and Municipal Affairs

### ANALYSIS .

This bill enables municipalities to adopt a credit against property taxes assessed on certain workforce housing.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

### STATE OF NEW HAMPSHIRE

### In the Year of Our Lord Two Thousand Nineteen

AN ACT

27

allowing municipalities to adopt a credit against property taxes for certain workforce housing.

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

1 1 Procedure for Adoption of Property Tax Credit. Amend RSA 72:27-a, I, to read as follows. I. Any town or city may adopt the provisions of RSA 72:28, RSA 72:28-b, RSA 72:29-a, RSA 2 72:35, RSA 72:37, RSA 72:37-b, RSA 72:38-b, RSA 72:39-a, RSA 72:62, RSA 72:66, RSA 72:70, RSA 3, 72:76, [ef] RSA 72:82, or RSA 72:84 in the following manner: 4 2 New Subdivision; Workforce Housing Density Credit. Amend RSA 72 by inserting after 5 section 83 the following new subdivision: 6 Workforce Housing Density Credit 7 72:84 Workforce Housing Density Credit. 8 9 I. Each city and town may adopt under RSA 72:27-a a credit in an amount up to 10 percent of the property taxes assessed on a residential property. 10 II. The workforce housing density credit shall be subtracted each year from the property 11 12 tax on the qualifying residential real estate. III. Only properties meeting the following requirements shall qualify for the credit under 13 14 this section: (a) The property shall have a minimum of 4 residential units per acre; and 15 16 (b) The property shall meet the definition of workforce housing under RSA 674:58, IV; 17 and 🕠 (c) The property abuts existing residential properties, or is zoned by the town or city for 18 dense residential development. 19 IV. Applications for exemptions under this section shall be governed by the provisions of 20 21 RSA 72:33, RSA 72:34, and RSA 72:34-a. 22 3 Department of Revenue Administration; Rules; Reference Added. Amend RSA 72:36, I to 23 read as follows: I. The commissioner's interpretation of RSA 72:28, 72:28-b, 72:28-c, 72:29, 72:29-a, 72:30, 24 72:31, 72:32, 72:33, 72:34, 72:34-a, 72:35, 72:36-a, 72:37, 72:37-a, 72:37-b, 72:38-a, 72:38-b, 72:39-a, 25 26 72:39-b, 72:41, 72:62, 72:66, [and] 72:70, and 72:84; and

4 Effective Date. This act shall take effect April 1, 2019.

### SB 154 - AS AMENDED BY THE SENATE

03/27/2019 1198s

### 2019 SESSION

19-0918 10/04

SENATE BILL

154

AN ACT

allowing municipalities to adopt a credit against property taxes for certain workforce housing, and authorizing the sale of certain property by the town of

Milton.

SPONSORS:

Sen. Bradley, Dist 3; Sen. Cavanaugh, Dist 16; Sen. Fuller Clark, Dist 21; Sen.

Giuda, Dist 2; Sen. Hennessey, Dist 5; Sen. Watters, Dist 4; Rep. Major, Rock. 14;

Rep. Abrami, Rock. 19

COMMITTEE:

Election Law and Municipal Affairs

### AMENDED ANALYSIS

This bill enables municipalities to adopt a credit against property taxes assessed on certain workforce housing. This bill also authorizes the town of Milton to sell certain property through a real estate broker.

Explanation:

Matter added to current law appears in bold italics.

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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 Nineteen

AN ACT

2526

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

- 1 Procedure for Adoption of Property Tax Credit. Amend RSA 72:27-a, I, to read as follows. 1 I. Any town or city may adopt the provisions of RSA 72:28, RSA 72:28-b, RSA 72:29-a, RSA  $\mathbf{2}$ 72:35, RSA 72:37, RSA 72:37-b, RSA 72:38-b, RSA 72:39-a, RSA 72:62, RSA 72:66, RSA 72:70, RSA 3 72:76, [ex] RSA 72:82, or RSA 72:84 in the following manner: 4 2 New Subdivision; Workforce Housing Density Credit. Amend RSA 72 by inserting after 5 6 section 83 the following new subdivision: Workforce Housing Density Credit 7 72:84 Workforce Housing Density Credit. 8 I. Each city and town may adopt under RSA 72:27-a a credit in an amount up to 10 percent 9 of the property taxes assessed on a residential property. 10 II. The workforce housing density credit shall be subtracted each year from the property tax 11 12 on the qualifying residential real estate. III. Only properties meeting the following requirements shall qualify for the credit under 13 this section: 14 (a) The property shall have a minimum of 4 residential units per acre; and 15 (b) The property shall meet the definition of workforce housing under RSA 674:58, IV; 16 17 and (c) The property abuts existing residential properties, or is zoned by the town or city for 18 19 dense residential development. IV. Applications for exemptions under this section shall be governed by the provisions of 20 RSA 72:33, RSA 72:34, and RSA 72:34-a. 213 Department of Revenue Administration; Rules; Reference Added. Amend RSA 72:36, I to read 22 23 as follows: I. The commissioner's interpretation of RSA 72:28, 72:28-b, 72:28-c, 72:29, 72:29-a, 72:30, 24
  - 4 Town of Milton; Authorization to Sell Property. Notwithstanding RSA 41:14-a, II(c), the town of Milton is hereby authorized to sell property located at 460 White Mountain Highway, known as

72:39-b, 72:41, 72:62, 72:66, [and] 72:70, and 72:84; and

72:31, 72:32, 72:33, 72:34, 72:34-a, 72:35, 72:36-a, 72:37, 72:37-a, 72:37-b, 72:38-a, 72:38-b, 72:39-a,

### SB 154 - AS AMENDED BY THE SENATE - Page 2 -

- 1 "the old fire station," which has been listed for sale with a real estate broker in order to satisfy the
- 2 requirements of the division of charitable trusts, department of justice.
  - 5 Effective Date. This act shall take effect upon its passage.

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### SB 154 - AS AMENDED BY THE HOUSE

03/27/2019 1198s 23May2019... 1577h

### 2019 SESSION

19-0918 10/04

SENATE BILL

154

AN ACT

establishing a committee to study tax incentives for promoting development of dense workforce housing in community centers, and authorizing the sale of

certain property by the town of Milton.

SPONSORS:

Sen. Bradley, Dist 3; Sen. Cavanaugh, Dist 16; Sen. Fuller Clark, Dist 21; Sen. Giuda, Dist 2; Sen. Hennessey, Dist 5; Sen. Watters, Dist 4; Rep. Major, Rock. 14;

Rep. Abrami, Rock. 19

COMMITTEE:

Election Law and Municipal Affairs

#### AMENDED ANALYSIS

This bill establishes a committee to study tax incentives for development of dense workforce housing in community centers. This bill also authorizes the town of Milton to sell certain property through a real estate broker.

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19-0918 10/04

### STATE OF NEW HAMPSHIRE

### In the Year of Our Lord Two Thousand Nineteen

AN ACT

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establishing a committee to study tax incentives for promoting development of dense workforce housing in community centers, and authorizing the sale of certain property by the town of Milton.

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

- 1 Committee Established. There is established a committee to study the use of tax incentives for promoting development of dense workforce housing in community centers.
  - 2 Membership and Compensation.
    - I. The members of the committee shall be as follows:
  - (a) Three members of the house of representatives, 2 of whom shall be members of the house municipal and county government committee and one whom shall be a member of the house ways and means committee, appointed by the speaker of the house of representatives.
    - (b) One member of the senate, appointed by the president of the senate.
  - II. Members of the committee shall receive mileage at the legislative rate when attending to the duties of the committee.
  - 3 Duties. The committee shall study and make recommendations for legislation to create tax incentives for promoting development of dense workforce housing in community centers.
  - 4 Chairperson; Quorum. The members of the study committee shall elect a chairperson from among the members. The first meeting of the committee shall be called by the senate member. The first meeting of the committee shall be held within 45 days of the effective date of this section. Three members of the committee shall constitute a quorum.
  - 5 Report. The committee shall report its findings and any recommendations for proposed legislation to the speaker of the house of representatives, the president of the senate, the house clerk, the senate clerk, the governor, and the state library on or before November 1, 2019.
  - 6 Town of Milton; Authorization to Sell Property. Notwithstanding RSA 41:14-a, II(c), the town of Milton is hereby authorized to sell property located at 460 White Mountain Highway, known as "the old fire station," which has been listed for sale with a real estate broker in order to satisfy the requirements of the division of charitable trusts, department of justice.
    - 7 Effective Date. This act shall take effect upon its passage.

### SB 154 - FINAL VERSION

03/27/2019 1198s 23May2019... 1577h

### 2019 SESSION

19-0918 10/04

SENATE BILL

154

AN ACT

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19-0918 10/04

### STATE OF NEW HAMPSHIRE

### In the Year of Our Lord Two Thousand Nineteen

AN ACT

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    - (b) One member of the senate, appointed by the president of the senate.
  - II. Members of the committee shall receive mileage at the legislative rate when attending to the duties of the committee.
  - 3 Duties. The committee shall study and make recommendations for legislation to create tax incentives for promoting development of dense workforce housing in community centers.
  - 4 Chairperson; Quorum. The members of the study committee shall elect a chairperson from among the members. The first meeting of the committee shall be called by the senate member. The first meeting of the committee shall be held within 45 days of the effective date of this section. Three members of the committee shall constitute a quorum.
  - 5 Report. The committee shall report its findings and any recommendations for proposed legislation to the speaker of the house of representatives, the president of the senate, the house clerk, the senate clerk, the governor, and the state library on or before November 1, 2019.
  - 6 Town of Milton; Authorization to Sell Property. Notwithstanding RSA 41:14-a, II(c), the town of Milton is hereby authorized to sell property located at 460 White Mountain Highway, known as "the old fire station," which has been listed for sale with a real estate broker in order to satisfy the requirements of the division of charitable trusts, department of justice.
    - 7 Effective Date. This act shall take effect upon its passage.

### CHAPTER 237 SB 154 - FINAL VERSION

03/27/2019 1198s 23May2019... 1577h

### 2019 SESSION

19-0918 10/04

SENATE BILL

154

AN ACT

establishing a committee to study tax incentives for promoting development of dense workforce housing in community centers, and authorizing the sale of

certain property by the town of Milton.

SPONSORS:

Sen. Bradley, Dist 3; Sen. Cavanaugh, Dist 16; Sen. Fuller Clark, Dist 21; Sen.

Giuda, Dist 2; Sen. Hennessey, Dist 5; Sen. Watters, Dist 4; Rep. Major, Rock. 14;

Rep. Abrami, Rock. 19

COMMITTEE:

Election Law and Municipal Affairs

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This bill establishes a committee to study tax incentives for development of dense workforce housing in community centers. This bill also authorizes the town of Milton to sell certain property through a real estate broker.

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### CHAPTER 237 SB 154 - FINAL VERSION

03/27/2019 1198s 23May2019... 1577h

19-0918 10/04

### STATE OF NEW HAMPSHIRE

### In the Year of Our Lord Two Thousand Nineteen

AN ACT

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22 23 establishing a committee to study tax incentives for promoting development of dense workforce housing in community centers, and authorizing the sale of certain property by the town of Milton.

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

- 237:1 Committee Established. There is established a committee to study the use of tax incentives for promoting development of dense workforce housing in community centers.
  - 237:2 Membership and Compensation.
    - I. The members of the committee shall be as follows:
  - (a) Three members of the house of representatives, 2 of whom shall be members of the house municipal and county government committee and one whom shall be a member of the house ways and means committee, appointed by the speaker of the house of representatives.
    - (b) One member of the senate, appointed by the president of the senate.
  - II. Members of the committee shall receive mileage at the legislative rate when attending to the duties of the committee.
  - 237:3 Duties. The committee shall study and make recommendations for legislation to create tax incentives for promoting development of dense workforce housing in community centers.
- 13 237:4 Chairperson; Quorum. The members of the study committee shall elect a chairperson
- 14 from among the members. The first meeting of the committee shall be called by the senate member.
- 15 The first meeting of the committee shall be held within 45 days of the effective date of this section.
- 16 Three members of the committee shall constitute a quorum.
  - 237:5 Report. The committee shall report its findings and any recommendations for proposed legislation to the speaker of the house of representatives, the president of the senate, the house clerk, the senate clerk, the governor, and the state library on or before November 1, 2019.
  - 237:6 Town of Milton; Authorization to Sell Property. Notwithstanding RSA 41:14-a, II(c), the town of Milton is hereby authorized to sell property located at 460 White Mountain Highway, known as "the old fire station," which has been listed for sale with a real estate broker in order to satisfy the requirements of the division of charitable trusts, department of justice.
    - 237:7 Effective Date. This act shall take effect upon its passage.

Approved: July 12, 2019 Effective Date: July 12, 2019

## Amendments

Sen. Bradley, Dist 3 March 18, 2019 2019-1116s 06/10

Draft Amendment to	Draf	t Amendment to	
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- 1 Town of Milton; Authorization to Sell Property. Notwithstanding RSA 41:14-a, II(c), the town
- 2 of Milton is hereby authorized to sell property located at 460 White Mountain Highway, known as
- 3 "the old fire station," which has been listed for sale with a real estate broker in order to satisfy the
- 4 requirements of the division of charitable trust's, department of justice.
- 5 2 Effective Date. This act shall take effect upon its passage.

Draft Amendment to	
- Page 2 -	

2019-1116s

### AMENDED ANALYSIS

This bill authorizes the town of Milton to sell certain property through a real estate broker.

Election Law and Municipal Affairs March 20, 2019 2019-1198s 10/06

### Amendment to SB 154

	•
1	Amend the title of the bill by replacing it with the following:
2	
3 4 5 .	AN ACT allowing municipalities to adopt a credit against property taxes for certain workforc housing, and authorizing the sale of certain property by the town of Milton.
6	Amend the bill by replacing all after section 3 with the following:
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8	4 Town of Milton; Authorization to Sell Property. Notwithstanding RSA 41:14-a, II(c), the town
9	of Milton is hereby authorized to sell property located at 460 White Mountain Highway, known a
10	"the old fire station," which has been listed for sale with a real estate broker in order to satisfy th
11	requirements of the division of charitable trusts, department of justice.
12	5 Effective Date. This act shall take effect upon its passage.

### Amendment to SB 154 - Page 2 -

2019-1198s

### AMENDED ANALYSIS

This bill enables municipalities to adopt a credit against property taxes assessed on certain workforce housing. This bill also authorizes the town of Milton to sell certain property through a real estate broker.

# Committee Minutes

### SENATE CALENDAR NOTICE Election Law and Municipal Affairs

Sen Melanie Levesque, Chair Sen Tom Sherman, Vice Chair Sen Jon Morgan, Member Sen Regina Birdsell, Member Sen James Gray, Member

Date: February 21, 2019

### **HEARINGS**

Wednesday			03/06/2	2019
(Day) Election Law and Municipal Affairs			(Dat	e)
			LOB 102	9:00 a.m.
(Name of C	Name of Committee) (Place) (Tim			(Time)
9:00 a.m.	EXECUTIVE SESS	SION ON PENDIN	G LEGISLATION	
10:00 a.m.	SB 157 making undeclared voters eligible to be inspectors.			ectors.
10:30 a.m.	SB 154	allowing municipalities to adopt a credit against property taxes for certain workforce housing.		
11:00 a.m. SB 158 relative to town and city membership in a nonprofit, nonpartis organization and prohibiting recipients of municipal or county from using such funds for lobbying.				
11:30 a.m.	SB 104-LOCAL	relative to the po	ostponement of city, town, v	illage, and school district

### EXECUTIVE SESSION MAY FOLLOW

Sponsors:			
SB 157			
Sen. Levesque	Sen. Chandley	Sen. Dietsch	Sen. Feltes
Sen, Fuller Clark	Sen. Hennessey	Sen. Kahn	Rep. Bordy
Rep. Bergeron	Rep. Thompson	Rep. Fields	
SB 154	•		
Sen. Bradley	Sen. Cavanaugh	Sen. Fuller Clark	Sen. Giuda
Sen, Hennessey	Sen. Watters	Rep. Major	Rep. Abrami
SB 158			
Sen. Giuda			
SB 104-LOCAL			
Sen. Gray	Sen. Levesque	Rep. Hoelzel	Rep. Belanger

Tricia Melillo 271-3077

Melanie Levesque Chairman

### Senate Election Law and Municipal Affairs Committee

Tricia Melillo 271-3077

SB 154, allowing municipalities to adopt a credit against property taxes for certain workforce housing.

Hearing Date: Ma

March 6, 2019

Members of the Committee Present: Senators Levesque, Sherman, Morgan,

Birdsell and Gray

Members of the Committee Absent: None

Bill Analysis: This bill enables municipalities to adopt a credit against property taxes assessed on certain workforce housing.

Sponsors:

Sen. Bradley

Sen. Cavanaugh

Sen. Fuller Clark

Sen. Giuda

Sen. Hennessey

Sen. Watters

Rep. Major

Rep. Abrami

Who supports the bill: Senator Bradley, Senator Giuda, Elissa Margolis, Ben Frost

Who opposes the bill: Barbara Reid - NH Municipal Association

Summary of testimony presented in support:

### Senator Bradley

- Over the last several years, the legislature has worked on a bipartisan effort to address the affordable housing problem in New Hampshire.
- This bill is an attempt to tackle the problem by allowing municipalities to adopt a tax exemption, if they choose, for multi dwelling properties if they're considered workforce housing.
- This bill will help preserve and enhance the existing stock of workforce housing.
- He would be willing to re-refer the bill to work out some of the technical details that may need to be addressed.
- Senator Birdsell asked if this bill will be voted on by towns individually. Senator Bradley said yes, by the municipalities legislative body.
- Senator Gray asked how he came up with the qualification that a unit must have four residential units on one acre or more. Senator Bradley replied that if the committee would like to change that he would be fine with it.
- Senator Morgan asked if this is modeled after other states. Senator Bradley indicated that he does not know.

### Ben Frost - NH Housing Authority

- The concept of this bill is to give the owners of affordable or workforce housing a break.
- He agreed with a lot of the concerns that the Municipal Association raised, and he would be happy to help with further work on this bill.
- Senator Sherman asked why there would be a preference for this program to go through the DRA instead of locally when the DRA takes away local control, but this bill would give the control to local municipalities. Mr. Frost agreed with Senator Sherman and stated that this all goes back to taxpayer money either way.
- Senator Sherman asked if this bill, as introduced, gives complete control to local municipalities. Mr. Frost stated that it does.
- Senator Sherman asked if the owners of affordable or workforce housing using the DRA would decrease the ability for municipalities to control the tax. Mr. Frost stated that yes it would decrease control.
- Senator Birdsell asked if this would apply to condo owners that meet the same criteria. Mr. Frost stated that the question of condominiums is unanswered in the bill as introduced but if it is to apply to homeowners, then it would apply to condos as well.
- Senator Birdsell asked if the owners of the condos will get the benefit or the renter, if there is one. Mr. Frost stated that the bill must be written to be careful of who it is benefitting.

### Summary of testimony presented in opposition:

### Barbara Reid - NH Municipal Association

- The way this bill is constructed the tax credit would be given after the municipality collected taxes, therefore the municipality would not have an opportunity to regain the lost money.
- This bill will create a structural deficit.
- There is nothing in this bill that states if the credit goes to a landlord that the savings must be passed on to the renters.
- In the end, this bill uses municipality dollars. If the state wants to regulate affordable housing they should be using state dollars instead.
- A tax relief program already exists with the Department of Revenue. The Low- and Moderate-Income Homeowners Property Tax Relief program.
- This program is already in place and working. It would address all of the concerns raised with this bill.
- Senator Levesque asked if she knows how much money is in the fund for that program. Ms.
   Reid stated that the money comes out of the state education trust fund, and she believes it has about 1.2 million dollars.

TM

Date Hearing Report completed: March 8, 2019

# Speakers

## Senate Election Law and Municipal Affairs Committee SIGN-IN SHEET

Date: March 6, 2019 Time: 10:30 a.m.

SB 154

AN ACT allowing municipalities to adopt a credit against property taxes for certain workforce housing.

Name/Repres	enting <i>(please p</i>	rint neatly)					
Sally	Hatce Co	Soft	Support	Oppose	Speaking?	Yes	No
Sea	eb Brad	ey 50#3	Support	Oppose	≤Speaking?≛	Yes 2	No.
Senator	Bob Giuda	SDFZ	Support	Oppose	Speaking?	Yes	No Z
Elissa	Margolia	Housing Ahon N	Support	Oppose	Speaking?	Yes	No U
			Support	Oppose	Speaking?	Yes	N <sub>o</sub>
			Support	Oppose	Speaking?	Yes 🔲	No □
			Support	Oppose	Speaking?	Yes	No
			Support	Oppose	Speaking?	Yes	No
			Support	Oppose	Speaking?	Yes	No
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			Support	Oppose	Speaking?	Yes	No
			Support	Oppose	Speaking?	Yes	No
			Support	Oppose	Speaking?	Yes	No
			Support	Oppose	Speaking?	Yes	No

### Senate Election Law and Municipal Affairs Committee SIGN-IN SHEET

Date: March 6, 2019 Time: 10:30 a.m.

**SB** 154

AN ACT allowing municipalities to adopt a credit against property taxes for certain workforce housing.

Name/Representing (please print neatly)					_
Location of the last	Support	Oppose	Speaking?	Yes	No <b>≤</b> E
Ben Frost / With Honsing	Support	Oppose	Speaking?	Yes - 🗵	No
	Support	Oppose	Speaking?	Yes	No □
	Support	Oppose	Speaking?	Yes	No □
	Support	Oppose	Speaking?	Yes	No □
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	Support	Oppose	Speaking?	Yes	No
	Support	Oppose	Speaking?	Yes	No
	Support	Oppose	Speaking?	Yes	No □
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-	Support	Oppose	Speaking?	Yes	No

# Testimony



### **CITY OF MANCHESTER**

Joyce Craig Mayor

March 6, 2019

Chairwoman Melanie Levesque NH Senate Election Law and Municipal Affairs Committee LOB Room 102 33 N. State Street Concord, NH 03301

**RE: SB 154** 

Dear Chairwoman Levesque and Members of the Committee,

Before your committee today, you have a piece of legislation critical to the working families across our state—SB 154, allowing municipalities to adopt a credit against property taxes for certain workforce housing. I urge the Senate Election Law and Municipal Affairs Committee to look favorably on this legislation and recommend an "Ought to Pass" motion to the full Senate.

New Hampshire is in the midst of an affordable housing crisis and in Manchester, we are facing the most challenging housing environment in decades. Rental housing costs are a historic high, while rental vacancy rates are near an all-time low. Manchester was recently cited by *The New York Times* as seeing one of the top five increases in rent (9.7%) in the entire country in 2018.

Although Manchester has seen a few new recent rental developments, particularly in our Millyard and downtown, these high end market units have not helped to address our affordable housing crisis. There are simply not enough rental units to meet demand. The City's affordable housing providers, including NeighborWorks Southern New Hampshire and the Manchester Housing and Redevelopment Authority, maintain extensive waiting lists at all of their properties, in some cases the number of people on the waiting list exceeds a provider's entire stock of properties.

The same holds true for our entire housing market. Home prices have risen above pre-recession levels, while home production has been minimal, resulting in inventory being at an all-time low. This has posed a particular challenge for first-time home buyers who are unable to compete in this market.

On top of these market factors, Manchester also has some of the oldest housing stock in the state, where quality of units can be low. Manchester's lowest income neighborhoods suffer from a lack of reinvestment among property owners. While the real estate market is as robust as its been, there is little incentive for property owners to improve the quality of these buildings because demand is so strong. Property owners are able to obtain high rents without having to make significant improvements to their properties.

SB 154 would provide cities and towns a critical tool in attracting more workforce housing development and I urge you to support this critical piece of legislation. Thank you for your attention to this important matter and if you have any questions, please do not hesitate to contact me.

Sincerely,

Joyce Craig

Mayor

cc: Senator Jeb Bradley, Prime Sponsor
Manchester House Legislative Delegation
Senate President Donna Soucy
Senator Lou D'Allesandro
Senator Kevin Cavanaugh

an official NEW HAMPSHIRE government website

**New Hampshire** 

## Department of Revenue Administration

### Taxpayer Assistance - Low and Moderate Income Homeowners Property Tax Relief

The Low & Moderate Income Homeowners Property Tax Relief program was designed to lessen the economic burden of the State Education Property Tax on certain at-risk taxpayers.

An eligible applicant for the Low and Moderate Income Homeowners Property Tax Relief is a person who is:

- . Single with adjusted gross income equal to or less than \$20,000; or
- · Married or head of NH household with adjusted gross income less than or equal to \$40,000; and
- · Owns a homestead subject to the State Education Property Tax; and
- Has resided in that homestead on April 1 of the year for which the claim is made.

Applications for the Low and Moderate Income Homeowners Property Tax Relief are accepted only during the statutory filing period - after May 1, but no later than June 30. The law allows 120 days for processing from the date of receipt of your completed application.

For assistance, contact the Department at (603) 230-5920 - press prompt 2, then prompt 2 again.

- Online Claim Status Check
- Low and Moderate Income Homeowners Property Tax Relief Historical Data
- Frequently Asked Questions

New Hampshire Department of Revenue Administration
Governor Hugh Gallen State Office Park
109 Pleasant Street (Medical & Surgical Building), Concord NH
(603) 230-5000 | TDD Access Relay NH: 1-800-735-2964 | fax: (603) 230-5945
Contact the Webmaster

## Low and Moderate Income Homeowners Property Tax Relief Historical Claims Data

The Low and Moderate Income Homeowners Property Tax Relief program (RSA 198:56-57) was designed to lessen the economic burden of the Education Property Tax on certain at-risk taxpayers.

Eligible claimants apply for relief to the New Hampshire Department of Revenue using Form DP-8. Claimants must include a copy of their final property tax bill and federal income tax return for the claim year and any additional documentation as required by law. Completed Forms DP-8 must be postmarked no earlier than May 1, and no later than June 30 following the due date of the final property tax bill.

@laim\Year <sup>®</sup>	<u> </u>	Total Relieficatd
2003	27,208	\$7/5 million
2004	25,059	\$4.9 million
2005	22,381	\$3.9 million
2006	19,570	\$3.3 million
2007/	48/579	\$3.1 million
2008	17,600	\$3.1 million
2009	16,066	\$3.1/million
(2010)	12,100	\$2.3 million
2011	11,622	\$2.3 million
.2012)	11,674	\$2.3 million
2013	10,222	\$2.0 million
2014	9,414	\$1.8 million
2015	8,541	\$1.6 million
2016)	7,938	\$1,4 million
2017	7,258	\$1:2 million

<sup>\*</sup> The claim year corresponds with the taxable period, starting April 1st, for the property tax bill from which relief is being sought.

# SPECIAL LEGISLATION REQUESTED BY TOWN OF MILTON

"To see if by special act of the New Hampshire Legislature, the State will authorize the Town of Milton to sell and convey its property located at 460 White Mountain Highway in Milton, known as "the old fire station", which property has been listed for sale with a real estate broker in order to satisfy requirements of the New Hampshire Attorney General's Office, Division of Charitable Trusts."

## TOWN OF MITON

P.O. BOX 310 • MILTON, NEW HAMPSHIRE 03851-0310 • (603) 652-4501 • FAX (603) 652-4120

March 12, 2019

Hon. Jeb Bradley, State Senator State House Concord, NH

Subject: Request for Special Legislation

Dear Senator Bradley:

The Milton Board of Selectmen voted at their March 4, 2019 meeting to authorize me to request the Town's State Legislative Delegation to file special legislation on behalf of the Town. Specifically, the Town seeks legal authority to sell its old fire station property on Route 125 through a real estate broker. Draft language for the proposed bill is attached for your consideration.

As background, after the Town's new Fire Station was completed in 2016, the Town's old fire station became surplus to the Town's needs and the Town began to explore ways of selling it to get it back on the Town's tax rolls and into productive use. The property is a 0.591 acre parcel with a 5,736 square feet commercial building on it (the old fire station). Last year, the Town engaged a local realtor to find a buyer for the property, which resulted in a Purchase and Sales Agreement being presented to the Town, which the Town would like to enter into to sell the property. However, the Town's legal counsel advises that the Town does not have the legal authority to sell the property because it was originally given to the Town as a gift. Specifically, neither RSA 80:80, which pertains to sale of tax deeded parcels and which specifically allows the use of realtors in such sales, nor RSA 41:14-a, which pertains to the disposition of other real estate by municipalities, but contains a specific exclusion for properties that were gifted to the community, apply in this situation. Consequently, the Town seeks specific legislative approval so that it can proceed to consummate the sale of this property.

If any other information is needed about the property or the proposed sale of it, please feel free to call on me.

Sincerely,

David W. Owen Interim Town Manager

Enclosure:

CC: Board of Selectmen

The Three Ponds Region
AN EQUAL OPPORTUNITY EMPLOYER

# Voting Sheets

### Senate Election Law & Municipal Affairs Committee

EXECUTIVE SESSION RECORD 2019 Session

		г		·
			Bill# 5	3 154
Hearing date: $3 - 6 - 9$	<u>-</u>	·		,
Executive Session date: 3-	-20-	19	•	
Motion of: 0T	P .		Vot	e:
Committee Member P Sen. Levesque, Chair Sen. Sherman, Vice Chair Sen. Morgan Sen. Birdsell Sen. Gray		Made by	Second	Yes No
Motion of: \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\			Vot	e:
Committee Member P Sen. Levesque, Chair Sen. Sherman, Vice Chair Sen. Morgan Sen. Birdsell Sen. Gray	resent	Made by	Second	Yes No
Motion of: OTP	1A		Vot	e: <u>5-0</u>
Committee Member  Sen. Levesque, Chair Sen. Sherman, Vice Chair Sen. Morgan Sen. Birdsell Sen. Gray	resent	Made by	Second	Yes No
Reported out by:				
Notes: Sen. F	Bird	sell		
<del>-</del>				

# Committee Report

### STATE OF NEW HAMPSHIRE

### SENATE

### REPORT OF THE COMMITTEE FOR THE CONSENT CALENDAR

Wednesday, March 20, 2019

THE COMMITTEE ON Election Law and Municipal Affairs

to which was referred SB 154

AN ACT

allowing municipalities to adopt a credit against property taxes for certain workforce housing.

Having considered the same, the committee recommends that the Bill

OUGHT TO PASS WITH AMENDMENT

BY A VOTE OF: 5-0

AMENDMENT # 1198s

Senator Regina Birdsell For the Committee

This bill enables municipalities to adopt a credit against property taxes assessed on certain workforce housing. It will help preserve and enhance the existing stock of workforce housing which is desperately needed in New Hampshire. The amendment authorizes the town of Milton to sell a piece of property in town through a real estate broker.

Tricia Melillo 271-3077

### General Court of New Hampshire - Bill Status System

### **Docket of SB154**

**Docket Abbreviations** 

**Bill Title:** (2nd New Title) establishing a committee to study tax incentives for promoting development of dense workforce housing in community centers, and authorizing the sale of certain property by the town of Milton.

### Official Docket of SB154.:

Date	Body	Description
1/22/2019	S	Introduced 01/03/2019 and Referred to Election Law and Municipal Affairs; SJ 4
2/21/2019	S	Hearing: 03/06/2019, Room 102, LOB, 10:30 am; SC 12
3/20/2019	S	Committee Report: Ought to Pass with Amendment #2019-1198s, 03/27/2019; Vote 5-0; CC; SC 15
3/27/2019	S	Committee Amendment #2019-1198s, AA, VV; 03/27/2019; SJ 10
3/27/2019	S	Ought to Pass with Amendment 2019-1198s, MA, VV; OT3rdg; 03/27/2019; SJ 10
4/1/2019	Н	Introduced 03/20/2019 and referred to Municipal and County Government <b>HJ 11</b> P. 73
4/10/2019	н	Public Hearing: 04/16/2019 02:00 pm LOB 301
4/10/2019	Н	Executive Session: 04/23/2019 01:00 pm LOB 301
5/10/2019	Н	Majority Committee Report: Ought to Pass with Amendment #2019- 1577h for 05/23/2019 (Vote 17-3; RC) HC 25 P. 11
5/10/2019	Н	Minority Committee Report: Inexpedient to Legislate
5/23/2019	Н	Amendment #2019-1577h (NT): AA VV 05/23/2019 HJ 16 P. 44
5/23/2019	Н	Ought to Pass with Amendment 2019-1577h (NT): MA DV 250-89 05/23/2019 HJ 16 P. 44
6/13/2019	S	Sen. Levesque Moved to Concur with the House Amendment, MA, VV; 06/13/2019; <b>SJ 20</b>
6/28/2019	Н	Enrolled 06/27/2019 HJ 20 P. 53
6/28/2019	S	Enrolled (In recess 06/27/2019); <b>SJ 21</b>
7/16/2019	s ´	Signed by the Governor on 07/12/2019; Chapter 237; Effective 07/12/2019

NH House	NH Senate

## Other Referrals

### Senate Inventory Checklist for Archives