

CONSENT CALENDAR

March 8, 2022

HOUSE OF REPRESENTATIVES

REPORT OF COMMITTEE

**The Committee on Municipal and County Government
to which was referred HB 1055,**

**AN ACT relative to the property tax exemption for
individuals with disabilities and individuals who are
deaf or severely hearing impaired. Having considered
the same, report the same with the following resolution:
RESOLVED, that it is INEXPEDIENT TO LEGISLATE.**

Rep. Tony Piemonte

FOR THE COMMITTEE

COMMITTEE REPORT

Committee:	Municipal and County Government
Bill Number:	HB 1055
Title:	relative to the property tax exemption for individuals with disabilities and individuals who are deaf or severely hearing impaired.
Date:	March 8, 2022
Consent Calendar:	CONSENT
Recommendation:	INEXPEDIENT TO LEGISLATE

STATEMENT OF INTENT

This bill would amend RSA 72:37-b III by reducing the five consecutive years residency requirement to one year and increasing the net income requirement for a single person and married couple. Although this legislation is enabling, at this time, a further financial review is needed to fully understand the impact for the taxpayers.

Vote 18-1.

Rep. Tony Piemonte
FOR THE COMMITTEE

Original: House Clerk
Cc: Committee Bill File

CONSENT CALENDAR

Municipal and County Government

HB 1055, relative to the property tax exemption for individuals with disabilities and individuals who are deaf or severely hearing impaired. **INEXPEDIENT TO LEGISLATE.**

Rep. Tony Piemonte for Municipal and County Government. This bill would amend RSA 72:37-b III by reducing the five consecutive years residency requirement to one year and increasing the net income requirement for a single person and married couple. Although this legislation is enabling, at this time, a further financial review is needed to fully understand the impact for the taxpayers.

Vote 18-1.

HOUSE COMMITTEE ON MUNICIPAL AND COUNTY GOVERNMENT

EXECUTIVE SESSION on

BILL TITLE: 1055

DATE: 2/22/22

LOB ROOM: 301

MOTION: (Please check one box)

- OTP
- ITL
- Retain (1st year)
- Adoption of Amendment # _____
- Interim Study (2nd year)
- (if offered)*

Moved by Rep. Pirmonite Seconded by Rep. Gilman Vote: 18-1

MOTION: (Please check one box)

- OTP
- OTP/A
- ITL
- Retain (1st year)
- Adoption of Amendment # _____
- Interim Study (2nd year)
- (if offered)*

Moved by Rep. Pirmonite Seconded by Rep. Wiscelver Vote: _____

MOTION: (Please check one box)

- OTP
- OTP/A
- ITL
- Retain (1st year)
- Adoption of Amendment # _____
- Interim Study (2nd year)
- (if offered)*

Moved by Rep. _____ Seconded by Rep. _____ Vote: _____

MOTION: (Please check one box)

- OTP
- OTP/A
- ITL
- Retain (1st year)
- Adoption of Amendment # _____
- Interim Study (2nd year)
- (if offered)*

Moved by Rep. _____ Seconded by Rep. _____ Vote: _____

CONSENT CALENDAR: _____ YES _____ NO

Minority Report? _____ Yes _____ No If yes, author, Rep: _____ Motion _____

Respectfully submitted: [Signature]
Rep John MacDonald, Clerk

2 of 2

HOUSE COMMITTEE ON MUNICIPAL AND COUNTY GOVERNMENT

EXECUTIVE SESSION on HB 1055

BILL TITLE: relative to the property tax exemption for individuals with disabilities and individuals who are deaf or severely hearing impaired.

DATE: 2/22/22

LOB ROOM: 301-303

MOTION: (Please check one box)

OTP ITL Retain (1st year) Adoption of Amendment # 2022-0139h (if offered) Interim Study (2nd year)
Moved by Rep. Aker Secoded by Rep. Tripp Vote: 10-9

MOTION: (Please check one box)

OTP OTP/A ITL Retain (1st year) Adoption of Amendment # 10-9 (if offered) Interim Study (2nd year)
Moved by Rep. Aker Secoded by Rep. Tripp Vote: _____

MOTION: (Please check one box) Reconsideration

OTP OTP/A ITL Retain (1st year) Adoption of Amendment # _____ (if offered) Interim Study (2nd year)
Moved by Rep. STAVIS Secoded by Rep. MANGIPUDI Vote: 19-0

MOTION: (Please check one box) MOTION TO CONTINUE UNTIL 2/28/22

OTP OTP/A ITL Retain (1st year) Adoption of Amendment # _____ (if offered) Interim Study (2nd year)
Moved by Rep. Aker Secoded by Rep. Trip Vote: 17-2

CONSENT CALENDAR: _____ YES _____ NO

Minority Report? Yes _____ No If yes, author, Rep: Aker Motion _____
Rep Klee

Respectfully submitted: _____
Rep John MacDonald, Clerk

1 of 2



2022 SESSION

Municipal and County Government

Bill #: 1055 Motion: ITL AM #: _____ Exec Session Date: 2/22/22

<u>Members</u>	<u>YEAS</u>	<u>Nays</u>	<u>NV</u>
	18		
Dolan, Tom Chairman			
Piemonte, Tony Vice Chairman	1		
MacDonald, John T. Clerk	2		
Tripp, Richard P.	3		
Guthrie, Joseph A.		1	
Lascelles, Richard W.	4		
McBride, Everett P. <i>Rhodes</i>	5		
Melvin, Charles R.	6		
Ayer, Paul F.	7		
Pauer, Diane	8		
Treleaven, Susan GS	9		
Gilman, Julie D.	10		
Maggiore, Jim V.	11		
Stavis, Laurel	12		
Mangipudi, Latha D.	13		
Vann, Ivy C.	14		
Klee, Patricia S.	15		
Gallager, Eric B.	16		
Rung, Rosemarie	17		
TOTAL VOTE:	18	1	



2022 SESSION

Municipal and County Government

Bill #: 1055 Motion: OTR AM #: _____ Exec Session Date: 2/22/22

<u>Members</u>	<u>YEAS</u>	<u>Nays</u>	<u>NV</u>
Dolan, Tom Chairman		17	
Piemonte, Tony Vice Chairman		1	
MacDonald, John T. Clerk	1		
Tripp, Richard P.		2	
Guthrie, Joseph A.	2		
Lascelles, Richard W.		3	
McBride, Everett P. - <i>Rhodes</i>		4	
Melvin, Charles R.		5	
Ayer, Paul F.		6	
Pauer, Diane		7	
Treleaven, Susan GS		8	
Gilman, Julie D.		9	
Maggiore, Jim V.		10	
Stavis, Laurel		11	
Mangipudi, Latha D.		12	
Vann, Ivy C.		13	
Klee, Patricia S.		14	
Gallager, Eric B.		15	
Rung, Rosemarie		16	
TOTAL VOTE:			



2022 SESSION

Municipal and County Government

Bill #: HB 1055 Motion: Reconsider AM #: _____ Exec Session Date: 2/22/22

<u>Members</u>	<u>YEAS</u>	<u>Nays</u>	<u>NV</u>
Dolan, Tom Chairman	19		
Piemonte, Tony Vice Chairman	1		
MacDonald, John T. Clerk	2		
Tripp, Richard P.	3		
Guthrie, Joseph A.	4		
Lascelles, Richard W.	5		
McBride, Everett P. <i>Rhodes</i>	6		
Melvin, Charles R.	7		
Ayer, Paul F.	8		
Pauer, Diane	9		
Treleaven, Susan GS	10		
Gilman, Julie D.	11		
Maggiore, Jim V.	12		
Stavis, Laurel	13		
Mangipudi, Latha D.	14		
Vann, Ivy C.	15		
Klee, Patricia S.	16		
Gallager, Eric B.	17		
Rung, Rosemarie	18		
TOTAL VOTE:	19	0	



2022 SESSION

Municipal and County Government

Bill #: 1055 Motion: OTPas Amended AM #: 2022-0139h Exec Session Date: 2/22/22

<u>Members</u>	<u>YEAS</u>	<u>Nays</u>	<u>NV</u>
	10		
Dolan, Tom Chairman			
Piemonte, Tony Vice Chairman	1		
MacDonald, John T. Clerk	2		
Tripp, Richard P.	3		
Guthrie, Joseph A.	4		
Lascelles, Richard W.	5		
McBride, Everett P. <i>Rhodes</i>	6		
Melvin, Charles R.	7		
Ayer, Paul F.	8		
Pauer, Diane	9		
Treleaven, Susan GS		1	
Gilman, Julie D.		2	
Maggiore, Jim V.		3	
Stavis, Laurel		4	
Mangipudi, Latha D.		5	
Vann, Ivy C.		6	
Klee, Patricia S.		7	
Gallager, Eric B.		8	
Rung, Rosemarie		9	
TOTAL VOTE:			



2022 SESSION

Municipal and County Government

Bill #: 1055 Motion: Adopt Amend AM #: 2022-0139h Exec Session Date: 2/2/22

<u>Members</u>	<u>YEAS</u>	<u>Nays</u>	<u>NV</u>
	10		
Dolan, Tom Chairman			
Piemonte, Tony Vice Chairman	1		
MacDonald, John T. Clerk	2		
Tripp, Richard P.	3		
Guthrie, Joseph A.	4		
Lascelles, Richard W.	5		
McBride, Everett P. <i>Rhodes</i>	6		
Melvin, Charles R.	7		
Ayer, Paul F.	8		
Pauer, Diane	9		
Treleaven, Susan GS		1	
Gilman, Julie D.		2	
Maggiore, Jim V.		3	
Stavis, Laurel		4	
Mangipudi, Latha D.		5	
Vann, Ivy C.		6	
Klee, Patricia S.		7	
Gallager, Eric B.		8	
Rung, Rosemarie		9	
TOTAL VOTE:			

HOUSE COMMITTEE ON MUNICIPAL AND COUNTY GOVERNMENT

PUBLIC HEARING ON HB 1055

BILL TITLE: relative to the property tax exemption for individuals with disabilities and individuals who are deaf or severely hearing impaired.

DATE: January 20, 2022

LOB ROOM: 301 - 303 **Time Public Hearing Called to Order:** 9:38a.m.

Time Adjourned: 9:50 a.m.

Committee Members: Reps. Piemonte, J. MacDonald, Guthrie, Lascelles, McBride, Melvin, Ayer, Pauer, Maggiore, Gilman, Stavis, Vann, Klee, Gallager and Rung

Bill Sponsors:

Rep. Deshaies
Rep. Marsh

Rep. J. MacDonald

Rep. Crawford

TESTIMONY

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

*Rep. Brodie Deshaies - Prime sponsor of the bill. Increase income and asset eligibility. Has an amendment.

Rep. Pauer: Residency requirements are either 3 or 5 years. Rationale for one year? ANS: They are involved in the community Maybe hesitant to move to community.

Rep. Stavis: Why a year? ANS: Buy, build a house, establish necessary. Well committed to the community.

Rep. Maggiore: Procedure for adoption - 3 year period community. One year, when it is phased in three years. ANS: Current tax credit, already qualified then they would be phased in after three years.

Rep. Guthrie: How much is the exemption? ANS: Base on the community decision.

Rep. Klee: Alderman, Nashua - This would not affect us. How many would be affected by your bill? ANS: Tough to tell. DRA number. Any communities within the state minors? ANS: Yes, there are a number of communities. This bill is enabling? ANS: Yes, that is correct.

Respectfully submitted,

Rep. John MacDonald
Clerk

House Remote Testify

Municipal and County Government Committee Testify List for Bill HB1055 on 2022-01-20

Support: 37 Oppose: 0 Neutral: 0 Total to Testify: 0

Export to Excel

<u>Name</u>	<u>City, State</u> <u>Email Address</u>	<u>Title</u>	<u>Representing</u>	<u>Position</u>	<u>Testifying</u>	<u>Non-Germane</u>	<u>Signed Up</u>
Bray, Stephanie	Springfield, NH sbray@nhla.org	A Lobbyist	NH Legal Assistance	Support	No	No	1/10/2022 2:53 PM
Smith, Julie	Nashua, NH cantdog@comcast.net	A Member of the Public	Myself	Oppose	No	No	1/16/2022 9:30 PM
Gould, Rep. Linda	Bedford, NH lgouldr@myfairpoint.net	An Elected Official	Myself	Oppose	No	No	1/17/2022 11:32 AM
Kudlik, Cindy	Grafton, NH CindyKudlik@protonmail.com	An Elected Official	Myself	Oppose	No	No	1/17/2022 11:37 AM
Henrichon, Margaret	Bedford, NH mhenrichon@comcast.net	A Member of the Public	Myself	Support	No	No	1/19/2022 9:28 AM
Rosenberg, Karen	Concord, NH KarenR@drcnh.org	A Lobbyist	Disability Rights Center-NH	Support	No	No	1/19/2022 3:30 PM
Donnelly, Ryan	Hudson, NH rdonnelly@gsil.org	A Member of the Public	Granite State Independent Living	Support	No	No	1/19/2022 8:54 PM
Gagne, Robert	Manchester, NH rgagne@manchesternh.gov	A Member of the Public	Board of Assessors, City of Manchester (Chairman)	Oppose	No	No	1/20/2022 9:18 AM

Salisbury
Sandown
Sandwich
Seabrook
Shelburne
South Hampton
Stark
Stewartstown
Stoddard
Stratford
Stratham
Sugar Hill
Sunapee
Swanzey
Tamworth
Thornton
Troy
Wakefield
Walpole
Warner
Washington
Waterville Valley
Weare
Webster
Wentworth
Westmoreland
Whitefield
Wilton
Winchester
Windham
Windsor
Wolfeboro
Woodstock

Lempster
Lincoln
Lisbon
Litchfield
Littleton
Loudon
Lyndeborough
Madbury
Madison
Marlborough
Marlow
Mason
Merrimack
Middleton
Milan
Milford
Milton
Mont Vernon
New Durham
New Hampton
New Ipswich
New London
Newbury
Newmarket
Newport
Newton
Northfield
Northumberland
Northwood
Ossipee
Pelham
Pembroke
Peterborough
Piermont
Pittsfield
Plaistow
Randolph
Rindge
Rollinsford
Rumney
Rye

Chatham
Chesterfield
Claremont
Colebrook
Cornish
Danbury
Deerfield
Deering
Dublin
East Kingston
Easton
Enfield
Epsom
Exeter
Farmington
Fitzwilliam
Franconia
Franklin
Freedom
Fremont
Gilford
Gilmanton
Goffstown
Gorham
Goshen
Grafton
Greenfield
Greenland
Greenville
Hampton Falls
Hancock
Harrisville
Haverhill
Hillsborough
Hinsdale
Holderness
Jefferson
Keene
Lancaster
Lebanon
Lee

The phase-in period appears to contemplate that this proposal is an override of the voters choices in those communities. The committee may wish to get a legal/other official opinion on this.

Further, according to online data from DRA (personal exemptions tab under Municipal & Prop-Property) , for the Blind Exemption, there are **143** communities that could, depending upon the interpretation of the applicability of RSA 72:27-a IV, have their Blind Exemption amounts increase to \$22,000, overridden by this law, local choice will have been nullified potentially. These communities' current Blind Exemption amounts are less than the \$22,000 being proposed (as amended) in this bill.

Acworth
Alexandria
Allenstown
Alstead
Alton
Andover
Antrim
Ashland
Atkinson
Barnstead
Barrington
Belmont
Bennington
Berlin
Bethlehem
Boscawen
Bradford
Brookline
Campton
Canaan
Candia
Canterbury
Center Harbor
Charlestown

According to online data from DRA (personal exemptions tab under Municipal & Prop-Property) , for the Disabled Exemption, there are **32** communities that could, depending upon the interpretation of the applicability of RSA 72:27-a IV, have their single and/or married income limits, and or their single and/or married asset amounts, overridden by this law, local choice will have been nullified potentially. These communities' income/asset limits are lower than what is being proposed in this bill.

The communities are;

Alexandria, Benton, Bristol, Claremont, Colebrook, Conway, Cornish, Danbury, Dummer, Franconia, Freedom, Fremont, Gilmanton, Gorham, Greenland, Groton, Haverhill, Jaffrey, Nelson, Newfields, Newport, Northumberland, Northwood, Orford, Pembroke, Randolph, Shelburne, Strafford, Sutton, Weare, Wentworth and Wilmot.

“72:27-a Procedure for Adoption, Modification, or Rescission. –

I. Any town or city may adopt the provisions of RSA 72:28, RSA 72:28-b, RSA 72:29-a, RSA 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 72:76, RSA 72:82, RSA 72:85, or RSA 72:87, in the following manner:

(a) In a town, other than a town that has adopted a charter pursuant to RSA 49-D, the question shall be placed on the warrant of a special or annual town meeting, by the governing body or by petition pursuant to RSA 39:3.

IV. An amendment to a statutory provision listed in paragraph I related to an exemption or credit amount or to the eligibility or application of an exemption or credit, shall apply in a municipality which previously adopted the provision only after the municipality complies with the procedure in this section, unless otherwise expressly required by law.”

In regards to shortening the residency to 1 year from 5 years, I think the idea behind the current 5 year standard might be that the residents should be fully paying property taxpayers and full NH residents for a period of time before they can benefit from the exemptions in the property tax system.

Heather Goley

From: Jim Maggiore
Sent: Thursday, January 20, 2022 3:18 PM
To: ~House Municipal and County Govt
Cc: Brodie Deshaies
Subject: Fw: HB 1055 thoughts
Attachments: HB 1055 comments.docx

All.

I think the information attached from Mr. Michaud is some of what we were seeking in the hearing today on HB 1055.

Regards.

Rep. Jim Maggiore
Rockingham Dist. 22, North Hampton
(603) 556-0073

From: Michaud, Jim <jmichaud@hudsonnh.gov>
Sent: Thursday, January 20, 2022 11:56 AM
To: Jim Maggiore <Jim.Maggiore@leg.state.nh.us>
Subject: HB 1055 thoughts

Hello Rep. Maggiore, I am reaching out to you on HB 1055 as I was unable to be at the hearing today, and I thought others might have addressed these items in testimony, but there did not appear to be any speakers beyond the prime sponsor. I am also reaching out to you as both you and I sit on the NHMA Board of Directors.

I have attached my thoughts on this along with some factual data.

If any questions etc, please advise. I believe there will be similar forthcoming thoughts on HB's 1056 and 1057.

Jim

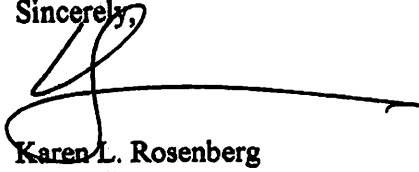
Jim Michaud, CNHA
Chief Assessor



Town of Hudson
12 School Street
Hudson, NH 03051
(603) 816-1264 - Direct Line
(603) 886-6009 - Main Office Number
(603) 594-1160 (Fax)
jmichaud@hudsonnh.gov

For the reasons stated above, I ask that you support continued homeownership for low-income individuals with disabilities by supporting House Bill 1055. Thank you for consideration.

Sincerely,

A handwritten signature in black ink, appearing to read 'Karen L. Rosenberg', with a long horizontal flourish extending to the right.

Karen L. Rosenberg
Policy Director

DISABILITY RIGHTS CENTER - NH

64 North Main Street, Suite 2, Concord, NH 03301-4913 • mail@drcnh.org • drcnh.org
(603) 228-0432 • (800) 834-1721 voice or TTY • FAX: (603) 225-2077

January 19, 2022

Municipal and County Government Committee
NH House of Representatives
State House
107 North Main Street
Concord, NH 03301

RE: House Bill 1055, relative to the property tax exemption for individuals with disabilities and individuals who are deaf or severely hearing impaired

Dear Representative Dolan and Members of the Committee:

I am writing on behalf of the Disability Rights Center – NH in support of House Bill 1055. This bill increases the income and asset eligibility limits for the discretionary property tax exemption cities and towns may adopt for people determined eligible for social security disability benefits and people who are deaf or severely hearing impaired (“people with disabilities”).

If enacted, people with disabilities who are currently struggling to pay their taxes and keep their homes will be better able to do so. Current law permits cities and towns to deny property tax relief to individuals with disabilities whose incomes are only \$13,400 per year (\$20,400 for married people). In addition, asset limits to qualify for this relief may be as low as \$35,000 for a married couple.¹ Despite rising housing costs and inflation, these amounts have not been raised in well over a decade.

As you are aware, cities and towns largely rely on property taxes to fund their services and operations. While this financing structure works for most Granite Staters, property tax increases are particularly difficult for low-income homeowners to absorb. A significant proportion of individuals with disabilities have fixed incomes, few assets and have difficulty paying monthly housing costs, food and medical expenses. For these individuals, even a small increase in their property taxes can push them towards homelessness if they must choose between paying for food, medications, mortgage payments and property taxes.

House Bill 1055 does not require any city or town to adopt the property tax relief options that may be made available to people with disabilities. However, for cities and towns that choose to adopt these forms of property tax relief, the increased income and asset limitations included in this bill better reflect the current cost of living for individuals with disabilities who often struggle to meet their basic needs.

¹ R.S.A. 72:37-b, III; R.S.A. 72:38-b, III

Heather Goley

From: Joe Osgood <joejcc@gmail.com>
Sent: Monday, January 10, 2022 5:54 PM
To: ~House Municipal and County Govt
Subject: HB 1046

To House Municipal and County Government members. Let me first thank you for your service.

I am contacting you with a message from the Board of Sullivan County Commissioners. This pertains to HB1046, a change in the voting process for Sullivan County Commissioners. At our board meeting today 01/10/2022 we discussed this and took a vote as to our position on the bill. We unanimously agreed that this bill should be ITL. We find at this time it is beneficial to canvas the county during elections to get a feel for the concerns of county residents. Although we represent our individual districts it is good to give all a day in what we do. Thanks again Joe Osgood Sullivan County Commissioner Clerk.

Rep. Doshaines testimony

HB1055, relative to the property tax exemption for individuals with disabilities and individuals who are deaf or severely hearing impaired.

- This legislation is very simple: The bill increases the income and asset eligibility criteria for the property tax exemption for disabled persons and for deaf or severely hearing impaired persons.
- The adjustment for income and asset eligibility criteria for the property tax exemption set forth in HB1055 is based upon the rate of inflation from 2008 to 2021. 2008 was chosen as a beginning year because that's when the RSA was last changed. I chose 2021 because that was when I wrote the bill.
- I would also like to recommend the committee make an amendment to HB1055.
 - Adding language to change the \$15,000 figure RSA 72:37, which regulates the exemption for blind individuals, to \$22,000 a year. This adjustment would be based upon inflation from 2003 (when RAS 72:37 was last amended) to 2021.
- ~~I have already requested the amendment be drafted, and I will submit the amendment to the committee via email.~~
- I overlooked the blind when writing HB1055 and only considered individuals with disabilities and individuals who are deaf or severely hearing impaired.
- Lastly, I believe the overall costs of tax burden shifting will be so miniscule that property tax payers will either not be affected or will not even notice.
- To help mitigate any possible costs, I made the legislation go into affect on January 1, 2023, and I gave communities three years to phase in the potential costs.

(It is drafted)

HB 1055 - AS INTRODUCED

2022 SESSION

22-2039
05/10

HOUSE BILL ***1055***

AN ACT relative to the property tax exemption for individuals with disabilities and individuals who are deaf or severely hearing impaired.

SPONSORS: Rep. Deshaies, Carr. 6; Rep. J. MacDonald, Carr. 6; Rep. Crawford, Carr. 4; Rep. Marsh, Carr. 8

COMMITTEE: Municipal and County Government

ANALYSIS

This bill increases the income and asset eligibility criteria for the property tax exemption for disabled persons and for deaf or severely hearing impaired persons.

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 Twenty Two

AN ACT relative to the property tax exemption for individuals with disabilities and individuals who are deaf or severely hearing impaired.

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

1 1 Property Taxes; Exemption for the Disabled. Amend RSA 72:37-b, III to read as follows:

2 III. No exemption shall be allowed under paragraph I or I-a unless the person applying for
3 an exemption:

4 (a) Had, in the calendar year preceding said April 1, a net income from all sources, or if
5 married, a combined net income from all sources, of not more than the respective amount
6 determined by the city or town for purposes of paragraph I or I-a. Under no circumstances shall the
7 amount determined by the city or town be less than [~~\$13,400~~] **\$17,420** for a single person or
8 [~~\$20,400~~] **\$26,520** for married persons. The net income shall be determined by deducting from all
9 moneys received, from any source including social security or pension payments, the amount of any
10 of the following or the sum thereof:

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

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

13 (3) Proceeds from the sale of assets.

14 (b) Owns net assets not in excess of the amount determined by the city or town for
15 purposes of paragraph I, excluding the value of the person's actual residence and the land upon
16 which it is located up to the greater of 2 acres or the minimum single family residential lot size
17 specified in the local zoning ordinance. The amount determined by the city or town shall not be less
18 than [~~\$35,000~~] **\$45,500** or, if married, combined net assets in such greater amount as may be
19 determined by the town or city. "Net assets" means the value of all assets, tangible and intangible,
20 minus the value of any good faith encumbrances. "Residence" means the housing unit, and related
21 structures such as an unattached garage or woodshed, which is the person's principal home, and
22 which the person in good faith regards as home to the exclusion of any other places where the person
23 may temporarily live. "Residence" shall exclude attached dwelling units and unattached structures
24 used or intended for commercial or other nonresidential purposes.

25 (c) Has [~~been a New Hampshire resident for at least 5 years~~] **resided in the state for**
26 **at least one year preceding April 1 of the year in which the exemption is claimed.**

27 2 Property Taxes; Exemption for Deaf or Severely Hearing Impaired Persons. Amend RSA
28 72:38-b, III to read as follows:

29 III. No exemption shall be allowed under paragraph I unless the person applying therefor:

1 (a) Has resided in this state for at least [~~5 consecutive years~~] **one year** preceding April 1
2 in the year in which the exemption is claimed.

3 (b) Had in the calendar year preceding said April 1 a net income from all sources, or if
4 married, a combined net income from all sources, of not more than the respective amount
5 determined by the city or town for purposes of paragraph I. Under no circumstances shall the
6 amount determined by the city or town be less than [~~\$13,400~~] **\$17,420** for a single person or
7 [~~\$20,400~~] **\$26,520** for married persons. The net income shall be determined by deducting from all
8 moneys received, from any source including social security or pension payments, the amount of any
9 of the following or the sum thereof:

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

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

12 (3) Proceeds from the sale of assets.

13 (c) Owns net assets not in excess of the amount determined by the city or town for
14 purposes of paragraph I, excluding the value of the person's actual residence and the land upon
15 which it is located up to the greater of 2 acres or the minimum single family residential lot size
16 specified in the local zoning ordinance. The amount determined by the city or town shall not be less
17 than [~~\$35,000~~] **\$45,500** or, if married, combined net assets in such greater amount as may be
18 determined by the town or city. "Net assets" means the value of all assets, tangible and intangible,
19 minus the value of any good faith encumbrances. "Residence" means the housing unit, and related
20 structures such as an unattached garage or woodshed, which is the person's principal home, and
21 which the person in good faith regards as home to the exclusion of any other places where the person
22 may temporarily live. "Residence" shall exclude attached dwelling units and unattached structures
23 used or intended for commercial or other nonresidential purposes.

24 3 Procedure for Adoption. A city or town that adopted an exemption for the disabled under RSA
25 72:37-b or an exemption for deaf or severely hearing impaired persons RSA 72:38-b prior to January
26 1, 2023, may phase in the revised income eligibility and net asset amounts provided in sections 1 and
27 2 of this act over a 3-year period pursuant to the procedure for adoption in RSA 72:27-a.

28 4 Effective Date. This act shall take effect January 1, 2023.