

LEGISLATIVE COMMITTEE MINUTES

# **SB252**

# Bill as Introduced

SB 252 - AS INTRODUCED

2022 SESSION

22-3014  
05/10

SENATE BILL           **252**

AN ACT               relative to information on property tax bills.

SPONSORS:       Sen. Soucy, Dist 18; Sen. Whitley, Dist 15; Sen. Rosenwald, Dist 13; Sen. Watters, Dist 4; Sen. Perkins Kwoka, Dist 21; Sen. Cavanaugh, Dist 16; Sen. Sherman, Dist 24; Sen. Prentiss, Dist 5; Rep. Cote, Hills. 31; Rep. Heath, Hills. 14; Rep. Egan, Graf. 2

COMMITTEE:       Election Law and Municipal Affairs

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ANALYSIS

This bill requires property tax bills to include information regarding the amount disbursed from the education trust fund in the prior fiscal year and the amount the municipality's education grant aid will be reduced under RSA 189:41 as a result of the education freedom account program under RSA 194-F:2.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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

AN ACT relative to information on property tax bills.

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

1       1 Information on Property Tax Bill. Amend RSA 76:11-a, I to read as follows:

2           I. The tax bill which is sent to every person taxed, as provided in RSA 76:11, shall show the  
3 rate for municipal, local education, state education, ***the total amount of funds distributed from***  
4 ***the education trust fund pursuant to RSA 194-F:11 in the previous fiscal year, the amount***  
5 ***of funding the respective municipality shall no longer receive under RSA 198:41 as a result***  
6 ***of the reduction in adequate education grants pursuant to RSA 194-F:2***, and county taxes  
7 separately, the assessed valuation of all lands and buildings for which said person is being taxed,  
8 and the right to apply in writing to the selectmen or assessors for an abatement of the tax assessed  
9 as provided under RSA 76:16. The department of revenue administration shall compute for each  
10 town and city the rates which are to appear on the tax bills and shall furnish the required  
11 information to the appropriate town or city.

12       2 Effective Date. This act shall take effect July 1, 2022.

# Committee Minutes

**SENATE CALENDAR NOTICE**  
**Election Law and Municipal Affairs**

Sen James Gray, Chair  
Sen Regina Birdsell, Vice Chair  
Sen Ruth Ward, Member  
Sen Donna Soucy, Member  
Sen Rebecca Perkins Kwoka, Member

Date: February 1, 2022

**HEARINGS**

Monday

02/07/2022

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Election Law and Municipal Affairs	State House 100	1:00 p.m.
(Name of Committee)	(Place)	(Time)

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1:00 p.m.	SB 250	enabling municipalities to adopt a tax credit for qualified private community property owners.
1:15 p.m.	SB 251	relative to the advisory board of a tax increment financing district.
1:30 p.m.	SB 252	relative to information on property tax bills.
1:45 p.m.	SB 325	relative to local organization for emergency management and first responders.

**EXECUTIVE SESSION MAY FOLLOW**

**Sponsors:**

**SB 250**

Sen. Carson  
Rep. Thomas

Sen. Watters  
Rep. Baldasaro

Sen. Birdsell  
Rep. Dolan

Rep. Lundgren

**SB 251**

Sen. Birdsell

Sen. Gray

**SB 252**

Sen. Soucy  
Sen. Perkins Kwoka  
Rep. Cote

Sen. Whitley  
Sen. Cavanaugh  
Rep. Heath

Sen. Rosenwald  
Sen. Sherman  
Rep. Egan

Sen. Watters  
Sen. Prentiss

**SB 325**

Sen. Cavanaugh  
Rep. Edgar

Sen. Watters  
Rep. Buco

Sen. Bradley  
Rep. Cushing

Sen. Soucy  
Rep. Mullen

Tricia Melillo 271-3077

James P. Gray  
Chairman

**Senate Election Law and Municipal Affairs Committee**  
*Tricia Melillo 271-3077*

SB 252, relative to information on property tax bills.

**Hearing Date:** February 7, 2022

**Members of the Committee Present:** Senators Gray, Birdsell, Ward, Soucy and Perkins Kwoka

**Members of the Committee Absent :** None

**Bill Analysis:** This bill requires property tax bills to include information regarding the amount disbursed from the education trust fund in the prior fiscal year and the amount the municipality's education grant aid will be reduced under RSA 189:41 as a result of the education freedom account program under RSA 194-F:2.

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**Sponsors:**

Sen. Soucy	Sen. Whitley	Sen. Rosenwald
Sen. Watters	Sen. Perkins Kwoka	Sen. Cavanaugh
Sen. Sherman	Sen. Prentiss	Rep. Cote
Rep. Heath	Rep. Egan	

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**Who supports the bill:** Senator Donna Soucy, Senator David Watters, Senator Rebecca Perkins Kwoka, Senator Kevin Cavanaugh, Senator Cindy Rosenwald, Representative Timothy Egan, Representative David Cote, Barbara Prien, Patricia Anastasia, David Dinzeo, Cora Quisumbing-King, Marlise Bryant, Michael Bryant, Phil Hatcher, Mary Terrio, Anthony Ferrantello, Sue Bracy, Lynn Merlone, Julia Thompson, Deborah Rainey, Kelli O'Connor-Maynard, Brian Hawkins

**Who opposes the bill:** Cindy Kudlik

**Summary of testimony presented in support:**

**Senator Donna Soucy**

- This bill would require property tax bills to include information regarding the amount disbursed from the education trust fund in the prior fiscal year.
- Additionally, the tax bills will include the amount the municipalities Education Grant Aid will be reduced under RSA 189:41 as a result of the Education Freedom Account program.
- The reason behind this legislation is transparency.
- They ask local property taxpayers to foot the bill for the private or religious education of a small population of students.
- Those taxpayers deserve to know how much of their money is being diverted out of their public schools and in turn how much of the gap they will need to make up in future years through increased property taxes.
- To be clear this bill does nothing to the existing policy behind the school voucher program inserted into law last year.
- Although she he remains opposed to the program this bill leaves it in place and simply requires an extra line on the tax bill.
- It seeks to improve upon the clarity around the actual cost of the program.
- In the original conversation regarding the Education Freedom Account Program, they were told to expect a total cost of approximately \$129,000 in the first year.
- The program has already totaled over 8 million dollars.
- SB 252 seeks to provide an additional level of clarity and transparency in the use of our tax dollars.

- Property tax bills already delineate the amount of public dollars being spent on public education and it only makes sense that we have the same level of clarity on the amount of public money that's being spent on private institutions.
- She showed her property tax bill that clearly lists the rates for municipal cost, county cost, city education, and state education.
- This legislation is only asking for one additional line.
- Senator Gray commented that since the listed expenses for the city are those expenses that the city pays, the expenses for the school district are the expenses the school district pays, the state education fund has a formula and the county has a formula, it looks to him like this is putting a brand new category because it's coming from the Education Trust Fund. He asked why would expanding that into the tax bill be a good thing.
  - Senator Soucy replied because it is actually the same. It is the utilization of public tax dollars. She added that whether it's for municipal services, for county services, in this case for education outside of the private education realm, she thinks it's perfectly appropriate to add that one line to increase transparency.

### Brian Hawkins – NEA NH

- The overall funding of education through the Education Trust Fund is no longer only to support our public school system.
- It is now used to support an additional program that funds private, religious and schooling at home.
- That is why it is important to delineate that on the tax bill.
- There is a new demand on the Education Trust Fund because of the of the new program.
- A lot of the additional new state spending has been for students that are not a part of the public school system.
- These are brand new state expenditures that are that are a demand on the trust fund.
- Next year's estimate was supposed to be about 3.2 million dollars and so the extent to which it goes beyond that could be significant.
- It is important for people to know that the extent to which this new program could impact the availability of those funds.
- These are funds that will no longer go to local municipalities and school districts.
- This is state aid that will have to be made up in some form or fashion.
- Even if it is only one student here and another student there, there are continued expenses that will be a demand on the school district.
- The legislature put in some grants that will phase out in 2025.
- Senator Birdsell commented that the money that is going to the children is from the State Education Trust Fund and that this is not affecting the local taxes and asked if that was correct.
  - Mr. Hawkins replied that it would affect local taxes if there were state aid that is no longer going to the district. The aid that would have gone to the district for a child that has left the public school system will no longer be going to the school district. That would have an impact on the property tax. He continued that the more demand there is on the Education Trust Fund the more that is not available for other school needs such as building improvements.
- Senator Birdsell asked if, even when the grants are gone and say 18 students leave, the local tax dollars are still going to the school.
  - Mr. Hawkins replied that they're still going to the school district but they will still have to raise funds. There will be more of a demand on the on the local community to raise those funds when you're missing the \$3,700 to almost \$8,000 in potential adequacy aid.
- Senator Birdsell commented that those students aren't there and asked why would the school need to make up that additional \$3,500 per student.



- Mr. Hawkins replied because it's not a one for one situation. They have to fund a whole classroom even if one student leaves.
- Senator Ward commented that the bill that Senator Soucy just discussed is the property tax bill and property taxes go to municipal, county and schools. The school funds go to support public education. She continued that no property taxes that she has ever heard of go to this fund that supports the Education Freedom Accounts. If a school has five students that leave, that particular school will be reimbursed for the first year for 100 percent of their cost the second year 50 percent and the third year 25 percent. She asked if five kids leaving the school have such an impact, isn't three years enough time to adjust for the difference.
  - Mr. Hawkins replied that this bill is addressing the lost aid that a school district and the local property taxpayers would see as well as the new money that is committed out of the Education Trust Fund. It is trying to make people aware of the demands that inevitably are going to translate into their property tax bill.
- Senator Ward commented that she does not understand what they want to put on the tax bill because the property tax bill does not cover the EFA fund. If anything, she would like to see a line on the tax bill that states none of your property tax money goes to the EFA fund. She added that would be more beneficial for people to know because a lot of people have been told that property taxes are going to go up because they have to support this incredible fund that has been established and that is not true. The property taxes stay with the local community and do not go to the fund.
  - Mr. Hawkins replied that NH has had numerous changes to education funding over the last number of years. It used to be the case where there were funds that were raised locally and committed elsewhere. If there is an impact from the statewide property tax that goes to these funds it's important to know. The loss in state aid will have an impact on local property taxes. He believes that is why it's important to have both components on the bill. They need to know what the demand is on the on the trust fund and also, the extent to which state aid that used to come to that school district is no longer doing so.
- Senator Ward commented that she agrees that some of the educational costs have gone up due to all kinds of circumstances. She wants to be absolutely sure that everybody who pays property taxes knows that their property taxes do not go to support the Education Freedom Accounts fund.
- Senator Gray asked which school district Mr. Hawkins is most familiar with in New Hampshire.
  - Mr. Hawkins replied his own district of Concord.
- Senator Gray asked what is the average cost of educating a student in the Concord School District.
  - Mr. Hawkins replied that the per pupil cost is in excess of ten thousand dollars per student.
- Senator Gray commented that he thinks the average difference between what it costs to educate a student and what the student is getting is \$5,000 and asked wouldn't it be just as appropriate to put that \$5,000 savings the school district is going to see on that tax bill.
  - Mr. Hawkins replied that they may fundamentally disagree on this as he does not see that as a savings. If there was five thousand dollars that was going to support a particular public school district and now it is no longer going to them, that is a loss.
- Senator Gray commented that in his testimony he talked about one student leaving doesn't save anything and in that one classroom that's exactly true but where is the average. He asked if Mr. Hawkins had a number that tells what the average student savings is and accumulated that through the high school so that the school doesn't have to offer that one more class in English or that one more class in math.
  - Mr. Hawkins replied that he does not have any of that data with him.

**Summary of testimony presented in opposition:** None

TJM Date Hearing Report completed: February 17, 2022

# Speakers



## Senate Remote Testify

### Election Law and Municipal Affairs Committee Testify List for Bill SB252 on 202

Support: 20 Oppose: 1

<u>Name</u>	<u>Title</u>	<u>Representing</u>	<u>Position</u>
Watters, Senator David	An Elected Official	Myself	Support
Perkins Kwoka, Senator Rebecca	An Elected Official	Myself	Support
Cavanaugh, Senator Kevin	An Elected Official	Myself	Support
Cote, David E.	An Elected Official	Myself	Support
Prien, Barbara	A Member of the Public	Myself	Support
Anastasia, Patricia F	A Member of the Public	Myself	Support
Dinzeo, David	A Member of the Public	Myself	Support
QUISUMBING-KING, Cora	A Member of the Public	Myself	Support
Bryant, Marlise	A Member of the Public	Myself	Support
Bryant, Michael	A Member of the Public	Myself	Support
Hatcher, Phil	A Member of the Public	Myself	Support
Egan, Timothy	An Elected Official	Grafton Dist #2	Support
Terrio, Mary	A Member of the Public	Myself	Support
Ferrantello, Anthony	A Member of the Public	Myself	Support
Bracy, Sue	A Member of the Public	Myself	Support
Rosenwald, Cindy	An Elected Official	SD 13	Support
Merlone, Lynn	A Member of the Public	Myself	Support
thompson, julia	A Member of the Public	Myself	Support
Rainey, Deborah	A Member of the Public	Myself	Support
O'Connor- Maynard, Kelli	A Member of the Public	Myself	Support
Kudlik, Cindy	An Elected Official	Myself	Oppose

# Voting Sheets

**Senate Election Law  
& Municipal Affairs Committee**  
EXECUTIVE SESSION RECORD  
2022 Session

Bill SB 252

Hearing date: 2/7/22

Executive Session date: 2/14/22

Motion of: ITL Vote: 3-2

Committee Member	Present	Made by	Second	Yes	No
Sen. Gray, Chair	X	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sen. Birdsell, Vice Chair	X	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sen. Ward	X	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sen. Soucy	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Sen. Perkins-Kwoka	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Motion of: \_\_\_\_\_ Vote: \_\_\_\_\_

Committee Member	Present	Made by	Second	Yes	No
Sen. Gray, Chair	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Birdsell, Vice Chair	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Ward	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Soucy	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Perkins-Kwoka	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Motion of: \_\_\_\_\_ Vote: \_\_\_\_\_

Committee Member	Present	Made by	Second	Yes	No
Sen. Gray, Chair	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Birdsell, Vice Chair	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Ward	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Soucy	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Perkins-Kwoka	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Reported out by: Sen. Ward

Notes: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

# Committee Report





## General Court of New Hampshire - Bill Status System

**Docket of SB252**

Docket Abbreviations

**Bill Title:** relative to information on property tax bills.*Official Docket of SB252.:*

<b>Date</b>	<b>Body</b>	<b>Description</b>
12/14/2021	S	<b>Introduced</b> 01/05/2022 and Referred to Election Law and Municipal Affairs; <b>SJ 1</b>
2/1/2022	S	<b>Hearing:</b> 02/07/2022, Room 100, SH, 01:30 pm; <b>SC 6</b>
2/15/2022	S	Committee Report: Inexpedient to Legislate, 02/24/2022; <b>SC 8</b>
2/24/2022	S	Inexpedient to Legislate; <b>RC 13Y-10N, MA === BILL KILLED ===;</b> 02/24/2022; <b>SJ 4</b>

NH House

NH Senate

6/20/22, 11:49 AM

6/20/22, 11:49 AM

# Other Referrals

**Senate Inventory Checklist for Archives**

Bill Number: SB 252 Senate Committee: ELMA

Please include all documents in the order listed below and indicate the documents which have been included with an "X" beside

Final docket found on Bill Status

**Bill Hearing Documents: (Legislative Aides)**

- Bill version as it came to the committee
- All Calendar Notices
- Hearing Sign-up sheet(s)
- Prepared testimony, presentations, & other submissions handed in at the public hearing
- Hearing Report
- Revised/Amended Fiscal Notes provided by the Senate Clerk's Office

**Committee Action Documents: (Legislative Aides)**

All amendments considered in committee (including those not adopted):

- amendment # \_\_\_\_\_ - amendment # \_\_\_\_\_
- amendment # \_\_\_\_\_ - amendment # \_\_\_\_\_

- Executive Session Sheet
- Committee Report

**Floor Action Documents: (Clerk's Office)**

All floor amendments considered by the body during session (only if they are offered to the senate):

- amendment # \_\_\_\_\_ - amendment # \_\_\_\_\_
- amendment # \_\_\_\_\_ - amendment # \_\_\_\_\_

**Post Floor Action: (if applicable) (Clerk's Office)**

- Committee of Conference Report (if signed off by all members. Include any new language proposed by the committee of conference):
- Enrolled Bill Amendment(s)
- Governor's Veto Message

**All available versions of the bill: (Clerk's Office)**

as amended by the senate	as amended by the house
final version	

Completed Committee Report File Delivered to the Senate Clerk's Office By:

Teresa Meullo  
Committee Aide

6/20/22  
Date

Senate Clerk's Office 