

Senate Public and Municipal Affairs Committee

Kelly Flathers 271-3093

HB 117, relative to the property tax exemption for improvements to assist persons with disabilities.

Hearing Date: March 15, 2017

Time Opened: 9:15 a.m.

Time Closed: 9:25 a.m.

Members of the Committee Present: Senators Gray, Birdsell and Kahn

Members of the Committee Absent: Senators Ward and McGilvray

Bill Analysis: This bill extends the property tax exemption for improvements to assist persons with disabilities to the elderly and applies the exemption to the installation and use of a standby generator system.

Sponsors:

Rep. McGuire

Rep. Gauthier

Sen. Reagan

Who supports the bill: No one

Who opposes the bill: No one

Who is neutral on the bill: Stephan Hamilton - DRA

Summary of testimony presented in support:

Senator Regina Birdsell – District 19

- I am introducing this bill on behalf of the sponsor.

Summary of testimony presented in opposition: None

Neutral Information Presented:

Stephen Hamilton - DRA

- I am speaking neutrally on this bill.
- This is a narrowly tailored bill; the definition of a person with a disability is very limited.
- It seems as though this would only apply to standby generators in a home with a qualifying disabled person, rather than some broader implications.

Senator Birdsell

- (Q) If someone who requires oxygen loses power in a storm like we had yesterday, would their generator be covered in this case?
 - (A) **Stephen Hamilton:** This applies to standby generators, not emergency generators. In the scenario you brought up, unless the person needed power to propel him or herself, it would not be covered by this statute.
- (Q) What does propel mean?
 - (A) **Stephen Hamilton:** Municipalities infer that this means to move around.
- (Q) This would not cover a ramp, correct?
 - (A) **Stephen Hamilton:** If they have a lift powered by electricity, it would already be exempted.

Sen. Kahn

- (Q) Is there any apprehension that the purchase value of a lift versus the increase in assessed valuation after installment may be two different numbers?
 - (A) **Stephen Hamilton:** When municipalities evaluate this kind of exemption, they leave that value off of the property.
- (Q) Is this a necessary clarification, in your opinion?
 - (A) **Stephen Hamilton:** The process already exists to exempt any kind of property which helps a person who can't propel themselves around. That doesn't limit it to any type of system. There is an appeals process if there are problems. I've never personally received a call about this issue.

Sen. Gray

- (Q) If emergency generators are already covered and these mobility devices have their own batteries, isn't that a reason why you wouldn't necessarily want this to be exempt as well?
 - (A) **Stephen Hamilton:** You can't escape the fact that if there are improvements such as a lift, a standby generator would already be part of the system.
- (Q) Could you provide us with the statute that covers other generators?
 - (A) **Stephen Hamilton:** That would be RSA 72:8.

Future Action: Pending