



CITY OF KEENE

R-2004-11-A

In the Year of Our Lord Two Thousand and 2004

A RESOLUTION RELATING TO AN EXEMPTION FOR DEAF OR SEVERELY HEARING
..... IMPAIRED PERSONS AND AN EXEMPTION FOR IMPROVEMENTS TO

Resolved by the City Council of the City of Keene, as follows:

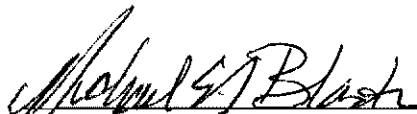
Whereas, the legislature has enacted RSA 72:38-b for the purpose of granting an exemption to qualified deaf or severely hearing impaired persons and an exemption for improvements to assist persons who are deaf or severely hearing impaired.

NOW THEREFORE BE IT RESOLVED by the Council of the City of Keene that it hereby wishes to offer RSA 72:38-b, by responding in the affirmative to the following:

“Shall the Council of the City of Keene offer the exemption for qualified deaf or severely hearing impaired persons and an exemption for improvements to assist persons who are deaf or severely hearing impaired to read:

Any deaf person or person with severe hearing impairment shall be exempt each year on the assessed value, for property tax purposes, of his or her residential real estate to the value of \$27,000. The exemption applies only to property which is occupied as the principal place of abode by the eligible deaf person or person with severe hearing impairment. A “deaf person or person with severe hearing impairment” means a person who has a 71 Db hearing average hearing loss or greater in the better ear as determined by a licensed audiologist or qualified otolaryngologist, who may rely on a visual means of communication, as American Sign Language or speech recognition and whose hearing is so impaired as to substantially limit the person from processing linguistic information through hearing, with or without amplification, so as to require the use of an interpreter or auxiliary aid. The eligible person shall have resided in the state for at least 5 consecutive years preceding April 1 in the year in which the exemption is claimed, and if married, must have been married for at least 5 years. In addition, the eligible party must have a net income or not more than \$18,400, or, if married, a combined net income of not more than \$26,400 and own net assets not in excess of \$50,000, or if married, combined net asset limit of \$71,500 excluding the value of the residence and the land upon which it is located up to the greater of 2 acres or the minimum single family residential lot size specified in the local zoning ordinance.

In addition to the exemption provided above, a person may claim an exemption for improvements to assist persons who are deaf or severely hearing impaired. The exemption for improvements shall apply to every owner of residential real estate upon which he or she resides, and to which he or she has made improvements for the purpose of assisting a person who is deaf or severely hearing impaired who also resides on such real estate. The exemption shall be determined by deducting the value of such improvements from the assessed value of the residential real estate before determining the taxes upon such real estate. The exemption shall only apply in taxable years during which the person who is deaf or severely hearing impaired resided on the residential real estate for which the exemption is claimed on April 1 in any given year." This act shall take effect as of April 1, 2004.



Michael E.J. Blastos, Mayor

Passed: March 18, 2004