



City of Keene, N.H.
Transmittal Form

April 27, 2017

TO: Mayor and Keene City Council
FROM: Finance, Organization and Personnel Committee
ITEM: J.3.

SUBJECT: Relating to Tax Exemptions For Elderly, Deaf, & Disabled - Assessing Department

COUNCIL ACTION:

In City Council May 4, 2017.
Voted unanimously to adopt Resolution R-2017-19.
Voted unanimously to adopt Resolution R-2017-20.
Voted unanimously to adopt Resolution R-2017-21.
Voted unanimously to rescind Resolution R-2012-40.
Voted unanimously to rescind Resolution R-2012-39.
Voted unanimously to rescind Resolution R-2012-38.

RECOMMENDATION:

On 5-0 vote, the Finance, Organization and Personnel Committee recommends the adoption of Resolution R-2017-19, Resolution R-2017-20, and Resolution R-2017-21 and the rescission of Resolution R-2012-40, Resolution R-2012-39 and Resolution R-2012-38.

ATTACHMENTS:

Description

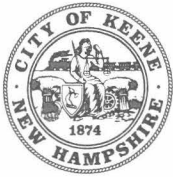
Resolution R-2017-19
Resolution R-2017-20
Resolution R-2017-21
Resolution R-2012-40
Resolution R-2012-39
Resolution R-2012-38

BACKGROUND:

Mr. Langille stated for this exemption the income criteria is being changed. Anyone below these income levels will be eligible for these exemptions; \$28,700 (single person) and \$38,700 (married persons).

Councilor Powers made the following motion which was seconded by Councilor Jacobs.

On 5-0 vote, the Finance, Organization and Personnel Committee recommends the adoption of R-2017-19, R-2017-20, R-2017-21 and to rescind R-2012-40, R-2012-39 and R-2012-38.



CITY OF KEENE

R-2017-20

In the Year of Our Lord Two Thousand and2017.....

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

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 and

Whereas, the City Council wishes to amend the income limitation amount related to the Elderly Exemption.

Now Therefore Be It Resolved by the Council of the City of Keene that Resolution R-2012-39, adopted December 20, 2012, is rescinded.

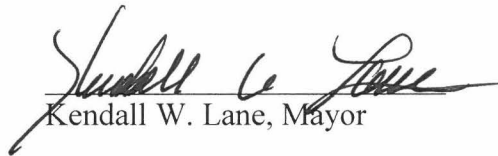
And Be It Further Resolved by the Council of the City of Keene that it hereby wishes to comply with the modifications as set out in RSA 72:27-a, by responding in the affirmative to the following:

“Shall the Council of the City of Keene amend 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 29,700. 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 of not more than \$28,700, or, if married, a combined net income of not more than \$38,700 and own net assets not in excess of \$55,000, or if married, combined

net asset limit of \$78,650 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, 2017.


Kendall W. Lane, Mayor

PASSED: May 4, 2017

A true copy;

Attest:



City Clerk



CITY OF KEENE

RESCINDED
R-2012-39

In the Year of Our Lord Two Thousand and2012.....
RELATING TO AN EXEMPTION FOR DEAF OR SEVERELY HEARING
A RESOLUTION IMPAIRED PERSONS AND AN EXEMPTION FOR IMPROVEMENTS TO ASSIST
PERSONS WHO ARE DEAF OR SEVERELY HEARING IMPAIRED

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 and

Whereas, the City Council wishes to amend the income limitation amount related to the Elderly Exemption.

Now Therefore Be It Resolved by the Council of the City of Keene that Resolution R-2009-30, adopted December 17, 2009, is rescinded.

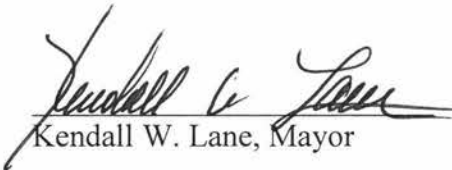
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Any deaf person or person with severe hearing impairment shall be exempt each year on the assessed value, for property tax purposes, of his or her residential real estate to the value of 29,700. The exemption applies only to property which is occupied 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 of not more than **\$27,700**, or, if married, a combined net income of not more than **\$37,400** and own net assets not in excess of \$55,000, or if married, combined

net asset limit of \$78,650 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, 2013.



Kendall W. Lane, Mayor

Passed: December 20, 2012

RESCINDED May 4, 2017