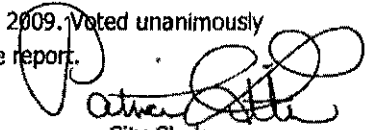


City of Keene
NEW HAMPSHIRE

3A5

November 24, 2009

In City Council December 3, 2009. Voted unanimously
to carry out the intent of the report.




City Clerk

TO: Mayor and City Council

FROM: Finance, Organization and Personnel Committee

SUBJECT: **MEMORANDUM: City Assessor - Property Tax Exemptions - Blind**

On 5-0 vote, the Finance, Organization and Personnel Committee recommends that the City Council make no change to the amount of the Blind Exemption.



Chairman/Designee

Background:

Ms. Thibodeau stated that the next matter is in reference to property tax exemption for the blind. She indicated that at the present time there are 13 individuals who qualify for this exemption. This exemption only requires residency and is not linked to income and assets. Ms. Thibodeau stated that because staff is not recommending any change to the exemption to the elderly, deaf and disabled, staff is also not recommending any change to this exemption as well; leaving it at \$16,500 per property.

Councilor Lane asked whether a person could qualify for the blind exemption and the disabled exemption. Ms. Thibodeau answered in the affirmative and added that the only exemption you cannot combine is the elderly and the disabled, but if someone is elderly, blind and deaf, then you can get all three exemptions.

Councilor Stout stated that in most instances, a blind and disabled person would probably not be a property owner. Ms. Thibodeau asked that the Committee keep in mind that the blind exemption refers to inhabitants not property owners and this is the reason the blind exemption is not linked to income or asset criteria and is only linked to residency. Councilor Bendzinski asked how people learn about the application process to apply for

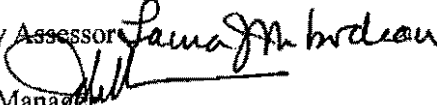
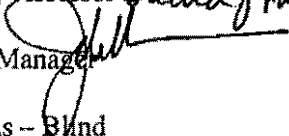
Councilor Bendzinski asked how people learn about the application process to apply for these exemptions. Ms. Thibodeau stated that this information is outlined on the property tax bill. The City is also required by law to advertise it and the exemption process is posted on the City's website.

Councilor Bendzinski made the following motion which was seconded by Councilor Lane.

On 5-0 vote, the Finance, Organization and Personnel Committee recommends that the City Council make no change to the amount of the Blind Exemption.

City of Keene
New Hampshire

November 20, 2009

To: Finance, Organization and Personnel Committee
From: Laura J. Thibodeau, City Assessor 
Through: John A. MacLean, City Manager 
Re: Property Tax Exemptions -- Blind

Recommendation: The Finance, Organization and Personnel Committee recommends the City Council make no change to the amount of the Blind Exemption.

Background: The City's fiscal policies require a review of property tax exemptions on a three year cycle or more frequently if legislative changes occur. The purpose of the review is an opportunity for the City Council to revisit the exemptions and implement change if necessary. The last review of exemptions occurred in 2007 and resulted in an increase to the exemption amount.

Property tax exemptions are applied as a reduction to an individual's total property value. The City offers the Blind Exemption for any legally blind inhabitant. It is not linked to income, assets or ownership.

The exemption is in the amount of 16,500, was last changed in 2007 and represented a 10% increase from the prior benefit amount. In 2009 there were a total of 13 blind exemptions for a total of 214,500.

For purposes of the 2009 review City staff is recommending no change to the amount of the benefit.