SELECTMEN'S MEETING Stoddard Town Hall

March 28, 2022 **AGENDA 7:00 pm**

REGULAR MEETING

PLEDGE OF ALLEGIANCE

APPOINTMENTS

Compliance Officer – Open Issues and permits

TO BE SIGNED/APPROVED

- 1. A/R and/or P/R Manifest
- 2. Budget Hearing Minutes of 03/14/2022
- 3. Meeting Minutes of 03/14/2022
- 4. Non-Public Meeting Minutes of 03/14/2022

PUBLIC COMMENT (Agenda Items Only)

OLD BUSINESS

- Protection Road Request from property owner's attorney to meet at 6pm on a regular meeting night
- 2. Audit In progress
- 3. Exemption Request from Historical Society

NEW BUSINESS

- 1. Transfer Station Policy and Enforcement
- 2. North Shore Road
- 3. Budget/Warrant
 - 1. The Town of Stoddard shall increase the Veterans and All Veterans tax credit from \$250.00 to \$500.00.
 - 2. Pursuant to RSA 72:28-cThe Town of Stoddard shall adopt the Optional Tax Credit for Combat Service in the amount of \$500.00 which shall be subtracted each year from the property tax on the qualifying service members' residential real estate as defined in RSA 72:29, II.
 - To qualify for the tax credit for combat service, a person shall be a resident of this state engaged at any point during the taxable period in combat service as a member of the New Hampshire national guard or a reserve component of the Unites States armed forces, called to active duty. For purposes of this section, and in accordance with Internal Revenue Service Publication 3, Armed Forces Tax Guide, "combat service" shall mean military service in one of the following areas:
 - (a) An active combat area as designated by the President in an Executive Order, for which the service member receives special pay for duty subject to hostile fire or imminent danger as certified by the Department of Defense.
 - (b) A support area as designated by the Department of Defense in direct sustainment of military operations in the combat zone, for which the service member receives special pay for duty subject to hostile fire or imminent danger as certified by the Department of Defense.
 - (c) Service in a contingency operation as designated by the Department of Defense, for which the service member receives special pay for duty subject to hostile fire or imminent danger as certified by the Department of Defense.

- IV. The application for the tax credit under this section shall be accompanied by the service member's military orders, and shall include such information as may be required for the assessor's office to verify the dates of combat service.
- V. A tax credit for combat service shall be in lieu of, and not in addition to, the optional veteran's tax credit under RSA 72:28 or the all veterans' tax credit under RSA 72:28-b. The service member shall be eligible for the credit in each tax year in which the combat service occurs, but the credit may be prorated in the second tax year based on the duration of combat service.
- 3. **Article 24:** To see if the Town will amend the optional adjusted elderly exemptions from property tax to the following:

To qualify for the elderly exemption, the person must have been a New Hampshire resident for at least three consecutive years as of April 1 of the tax year in which application is made; own the real estate individually or jointly, or if the real estate is owned by his or her spouse, they must have been married for at least five consecutive years. In addition, the taxpayer must have a net income of less than \$45,000 or, if married, a combined net income of less than \$67,000; and own net assets not in excess of \$95,000, excluding the value of the person's residence.

The optional exemptions, based on assessed value, for qualified taxpayers shall be as follows:

For a person 65 years of age up to 75 years: \$50,000. For a person 75 years of age up to 80 years: \$70,000. For a person 80 years of age or older: \$80,000.

[Based on resident input from the budget hearing, we increased the married income limit from \$55,000 to reflect 1.5 times a single income. Current county average is \$22,200 single and \$31,600 married. All exemptions above are higher than county averages].

PUBLIC COMMENT (Non Agenda Items Only)

NON-PUBLIC – if needed - RSA 91-A:3, II(c)

MISC. CORRESPONDENCE

ADJOURNMENT