

**City of Berlin**

# Memo

**To:** Berlin City Council  
**From:** Jim Wheeler  
**Date:** 1/20/2017  
**Re:** Veteran's Tax Credit

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Attached is a petition delivered by Robert Pelletier on January 9, 2017.

Bryan Chevarie reviewed the current status of Veteran Tax Credits in the City. He provided a copy of the MS1 as reported to the DRA showing that there are 444 individuals who qualify for the \$150 tax credit offered by the City at this time. The City has adopted [RSA 72:28b](#) on April 19, 2004 and chose a \$150 credit the standard credit of \$50. It is allowable to choose an amount from \$51 to 500.

The City conforms to the \$700 **standard credits** of both [RSA 72:29-a](#) (Surviving Spouse) and [72:35](#) (Service-Connected Totally Disability) and thus the optional and higher-than-standard amounts have **not** been adopted.

Adopting RSA 72:29-a(II) – Optional Credit for Surviving Spouse in excess of the \$700 standard would allow the Council to choose an amount of credit from \$701 up to \$2,000. This option has not been adopted. There are currently no taxpayers that qualify under the “standard” provision.

Adopting RSA 72:35 I-a – Optional Credit for Service Connected Total Disability in excess of the \$700 standard credit would allow the Council to choose an amount of credit from \$701 up to \$2,000. This option has not been adopted. There are currently 24 individuals who qualify.

In the attached you may notice that the math doesn't quite come out for 444 x \$150 credits. This is because one veteran only receives \$75 of the \$150 since he only owns half of a property.

Warrant Article petitions for Veterans Tax Credits

Berlin, New Hampshire

For Veterans tax credit:

" Shall we adopt the provisions of RSA 72:28b, for an optional Veterans tax credit of, \$500.00, on residential property and replace the standard tax credit in its entirety?" This replaces RSA 72:28, II which required, specific "war time" service, only.

For the surviving spouses of those persons killed on active duty:

" Shall we adopt the provisions of RSA 72:29-a, II, for an optional tax credit of, \$1000.00, on the real and personal property of the surviving spouse of any person who was killed or died while on active duty in the Armed Forces of the United States or any of the Armed Forces of any of the governments associated with the United States in the wars, conflicts, or armed conflicts, or combat zones set forth in RSA 72:28?"

For the permanently and totally disabled Veterans:

" Shall we adopt the provisions of RSA 72:35, I-a, for an optional Veterans tax credit of, \$1000.00, for; service-connected, total and permanent disabled Veterans, on residential property and replace the standard tax credit in its entirety?"

NAME (Print & Sign)

ADDRESS

<u>Robert Pelletier</u>	<u>42 Pine Ave <sup>Island</sup> Berlin, NH</u>
<u>William Maddalena</u>	<u>28 Haven Ave Berlin NH</u>
<u>Pete McGillen</u>	<u>38 Jordan Ave Berlin</u>
<u>Flord L. Burlock</u>	<u>40 Horne St Berlin</u>
<u>Doug Harvey</u>	<u>9 Wood St Berlin NH</u>
<u>Scott Hodgman</u>	<u>572 Burgess St Berlin NH</u>
<u>Rene Paulin</u>	<u>83 Main St Berlin NH</u>
<u>James M. Princiotta</u>	<u>199 Coler St Berlin NH</u>
<u>Bert Davis</u>	<u>79 Cushin St Berlin NH</u>
<u>Warren Bedard</u>	<u>21 Bridge St Berlin NH</u>
<u>Paul Dubokel</u>	<u>282 Pleasant St. Berlin NH</u>

NAME (Print & Sign)ADDRESS

Michael A Legere Michael A Legere

135 Norway St Berlin NH

~~Silke Laramee~~

SILKE LARAMEE

689 KENT ST. BERLIN

Brenda Metcalfe Brenda Metcalfe

282 Pleasant St Berlin

Larry Cooney GARY COONEY

258 HIGH ST. BERLIN

Leonard Gallagher LEONARD GALLAGHER

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Steven Fournier Stan Fournier

116 Sessions St Berlin NH

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~~Richard Tremaine~~ RICHARD TREMAINE

106 HARDING ST BERLIN NH

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551 FAIR ST AVE BERLIN NH

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Jamie Burlock Jamie Burlock

26 ARLINGTON ST Berlin NH

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George Tardiff Jr GEORGE TARDIFF JR

402 Church St Berlin NH

Elmer R Sevier ELMER R SEVIER

554 Rockingham St. Berlin

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554 ROCKINGHAM STREET, BERLIN

Sharon Pelletier Sharon Pelletier

42 Rine Island Ave Berlin N.H.

Roland Sanschagrin Roland SANSCHAGRIN

658 BEAUDOIN ST BERLIN NH.

Richard Delisle RICHARD DELISLE

491 Champlain St Berlin NH.



Tax Credits and Exemptions

Veterans' Tax Credits ?

Credit Description

<b>1</b> Veterans' Tax Credit/Optional Veterans' Tax Credit (RSA 72:28) (550 Standard Credit, \$51 up to \$500 upon adoption by city/town)	\$150	444	\$66,525
<b>2</b> Surviving Spouse (RSA 72:29-a) The surviving spouse of any person who was killed or died while on active duty in the armed forces of the United States. (\$700 Standard Credit, \$701 up to \$2,000 upon adoption by city or town)	\$700		
<b>3</b> Tax Credit for Service-Connected Total Disability (RSA 72:35) Any person who has been honorably discharged from the military service of the United States and who has total and permanent service-connected disability, as who is a double amputee or paraplegic because of service-connected injury. (\$700 Standard Credit, \$701 up to \$2,000 upon adoption by city or town)	\$700	24	\$16,800
<b>Total Number and Amount</b>		<b>468</b>	<b>\$83,325</b>

\*If both husband and/or wife qualify for the credit they count as 2. If someone is living at a residence such as a brother & sister, and one qualifies count as 1, not one-half.

Disabled and Deaf Exemption Report ?

	Disabled Exemption Report (RSA 72:37-b)		Deaf Exemption Report (RSA 72:38-b)	
	Single	Married	Single	Married
Income Limits ?				
Asset Limits ?				

Elderly Exemption Report - RSA 72:39-a ?

Individuals				Exemptible			
Age	Count	Amount	Age	Count	Amount	Count	Amount
65-74	2	\$14,000	65-74	15	\$210,000		\$208,700
75-79		\$21,000	75-79	10	\$210,000		\$210,000
80+	1	\$42,000	80+	41	\$1,722,000		\$1,478,900
<b>Total</b>				<b>66</b>	<b>\$2,142,000</b>		<b>\$1,897,600</b>
Income Limits	Single	\$18,900	Asset Limits	Single	\$35,000		
	Married	\$26,400		Married	\$35,000		

Community Tax Relief Incentive - RSA 79-E ?

Adopted: ☒ Yes ☐ No Number of Structures:

Taxation of Qualifying Historic Buildings - RSA 79-G ?

Adopted: ☐ Yes ☒ No

Taxation of Certain Chartered Public School Facilities - RSA 79-H ?

Adopted: ☐ Yes ☒ No