



DRAFT

Board of Selectmen Town of Gilmanton, New Hampshire

Meeting

September 11, 2020

Open Public Meeting

Meeting was open to public attendance in the auditorium of the Academy Building. Meeting was also conducted on FreeConferenceCall.com and live Streamed on the Town Facebook page.

Present: Chairman Mark Warren, Vice-Chairman Vincent Baiocchi, Selectman Collins and Town Administrator Boré (Gilmanton Academy building – Auditorium).

Call to Order – 4:01 p.m. Chairman Warren

Chairman Warren opens the meeting and asks for a moment of silence in remembrance of those who lost their lives on September 11, 2001.

Chairman Warren led the Pledge of Allegiance.

MOTION On a motion by Chairman Warren and seconded by Selectman Collins, in light of residents not using the teleconferencing feature, it was unanimously voted to discontinue it for future Board of Selectmen Meetings (Chairman Warren – yes, Vice-Chairman Baiocchi – yes, Selectman Collins – yes).

The teleconferencing services was kept available for this meeting as the posted notification for the meeting included the teleconferencing option.

PUBLIC MINUTES APPROVAL

- Minutes from 08-24-2020
- Non-Public Session Minutes from 08-26-2020
- Minutes from 09-02-2020

MOTION On a motion by Vice-Chairman Baiocchi and seconded by Chairman Warren, it was unanimously voted to approve the Non-Public Session Minutes from 08-26-2020 (Chairman Warren – yes, Vice-Chairman Baiocchi – yes, Selectman Collins – yes).

MOTION On a motion by Chairman Warren and seconded by Vice-Chairman Baiocchi, it was unanimously voted to approve the Minutes from 08-24-2020 and 09-02-2020 (Chairman Warren – yes, Vice-Chairman Baiocchi – yes, Selectman Collins – yes).

CONSENT AGENDA

Chairman Warren opens the Consent Agenda and asks T.A. Boré

- **GOFERR Reimbursement Request #3: \$39,348.34**

This is the third reimbursement request under the GOFERR Grant Agreement for COVID-19 related expenses. It covers unbudgeted COVID-19 related expenses incurred during the 7/1-8/31 period. The request must be filed on or before September 15.

If approved as submitted, the Town will have been reimbursed for a total of \$62,845.90 on a maximum eligible reimbursement amount of \$89,634. The Town will have a remaining balance of \$26,788.10 for its fourth and last reimbursement request due October 31 to cover expenses incurred between 9/1 and 10/15.

On October 31, together with the last Reimbursement Request, municipalities will be asked to estimate COVID_19 related expenses eligible for reimbursement for the remainder of the year. Reimbursement for these expenses will be subject to remaining funding at the State level.

T.A. Boré states he had previously informed the Board that this third Reimbursement Request could include the entire payroll costs for the Police Department and Fire Department for expenses incurred between March 1, 2020 and December 31, 2020. On September 4, the US Treasury Department changed its guidance that only payroll costs of the 'substantially dedicated' employees could be claimed as an allowable expense for public safety and public health workers. I checked with both Chiefs and we have no such claims.

MOTION On a motion by Vice-Chairman Baiocchetti and seconded by Selectman Collins, it was unanimously voted to approve the \$39,348.34 Reimbursement Request to GOFERR under the Grant Agreement executed on May 28, 2020 and to authorize Chairman Warren to execute the Request on behalf of the Board (Chairman Warren – yes, Vice-Chairman Baiocchetti – yes, Selectman Collins – yes).

- **Election CARES Act Reimbursement Request #1**

On August 24, the Board approved the Grant Agreement for funding through the Federal CARES Act for the 2020 elections. Under the Agreement the State of NH will fund up to \$9,444.34 specifically tied to a standard rate for processing absentee ballots (\$7.13 for issuing and \$4.39 for processing absentee ballots).

MOTION On a motion by Selectman Collins and seconded by Vice-Chairman Baiocchetti, it was unanimously voted to approve the first Reimbursement Request of \$2,313.30 under the Grant Agreement executed on August 24, 2020 and to authorize Chairman Warren to execute the Submission on behalf of the Board and to authorize Chairman Warren to execute the Request on behalf of the Board (Chairman Warren – yes, Vice-Chairman Baiocchetti – yes, Selectman Collins – yes).

T.A. Boré indicates that the primary election went smoothly. It is up to the Moderator to assess whether the general election in November will be conducted at the Academy Building or at the School in light of an anticipated large turnout and the current social distancing and other health precautions required.

On the subject of COVID-19, T.A. Boré wants the Board to be aware that several communities have adopted somewhat more stringent travel policies than Gilmanton. They are requiring their staff who travel outside NH, ME, VT, MA, CT and RI to either self-quarantine for 14 days or have themselves tested for COVID-19 before coming back to work. Gilmanton Selectmen's Office issued a memo back in May asking staff who travels outside NH to discuss it with their supervisor,

94 local Health Officer and, if necessary, Town Administrator before and upon return to assess any
95 concern and address any needed action. T.A. Boré also mentions that several towns are going
96 through the daily health screening questionnaire with their staff, which Gilmanton has not enacted
97 as a practice, and he has received an updated sample questionnaire from PRIMEX that reflects the
98 latest guidance on employee exposure scenarios.
99

100 • **NHPA Grant Payment: \$3,000 (OTH Condition Assessment)**

101
102 This is the New Hampshire Preservation Alliance Grant received in the amount of \$3,000 to cover
103 part of the funding of the \$9,900 Old Town Hall Condition Assessment conducted last year under
104 WA#25 voted for at the 2019 Town Meeting.
105

106 **MOTION** On a motion by Chairman Warren and seconded by Vice-Chairman Baiocchetti, it was
107 unanimously voted to acknowledge receipt of the New Hampshire Preservation Alliance Grant in
108 the amount of \$3,000 as 2019 revenues to be deposited in the General Fund. (Chairman Warren –
109 yes, Vice-Chairman Baiocchetti – yes, Selectman Collins – yes).
110

111 • **P.O. Brian Forst Transport: \$35,700 (Highway Dept)**

112
113 This P.O. covers estimated sand needs for the remaining of the year. The P.O. is covered under
114 the recently awarded Bid.
115

116 • **P.O. Drews Affordable Roofing: \$ 29,995 (WA#20 – Fire Dept)**

117
118 This P.O. is to proceed with the replacement of the Iron Works Fire Station roof as per WA#20
119 voted for at the 2020 March Meeting for \$30,000.
120

121 • **P.O. Irwin Auto: \$ 34,147 (WA#14- Police Dept)**

122
123 This P.O. is to proceed with the replacement of the Iron Works Fire Station roof as per WA#14
124 voted for at the 2020 March Meeting for \$48,022. The Board already executed the P.O. off
125 meeting. This is just to publicly inform of the decision.
126

127 • **Professional Services Agreement with Hoyle Tanner & Associates: \$69,419.00**

128
129 This is an additional item, not posted. This Agreement covers the services to be provided by
130 Hoyle Tanner & Associates for the Crystal Lake Bridge reconstruction project.
131

132 **MOTION** On a motion by Vice-Chairman Baiocchetti and seconded by Selectman Collins, it was
133 unanimously voted to approve the Professional Services Agreement with Hoyle Tanner &
134 Associates in the amount of \$69,419.00 and to authorize Chairman Warren to execute the
135 Agreement on behalf of the Board (Chairman Warren – yes, Vice-Chairman Baiocchetti – yes,
136 Selectman Collins – yes).
137

138 **MOTION** On a motion by Chairman Warren and seconded by Vice-Chairman Baiocchetti, it was
139 unanimously voted to approve and close the Consent Agenda as amended (Chairman Warren –
140 yes, Vice-Chairman Baiocchetti – yes, Selectman Collins – yes).
141
142
143
144
145

OLD BUSINESS**• Jake Dalzell, Gareth (Marty) Martindale Appointments to Planning Board**

At their meeting on September 10, 2020, the Planning Board recommended that the Board of Selectmen appoint Mr. Jake Dalzell to the open seat vacated by past member Michael Jean. The appointment would be valid until 2021, at which point the seat will be up for election. Secondly the Planning Board would like to recommend appointment to an alternate member position to Mr. Marty Martindale.

MOTION On a motion by Selectman Collins and seconded by Vice-Chairman Baiocchi, it was unanimously voted to appoint Mr. Jake Dalzell to the open seat vacated by Mr. Jean, such appointment to be valid until the 2021 election and, secondly, to appoint Mr. Gareth Marty Martindale as an alternate member to the Planning Board (Chairman Warren – yes, Vice-Chairman Baiocchi – yes, Selectman Collins – yes).

MOTION On a motion by Vice-Chairman Baiocchi and seconded by Chairman Warren, it was unanimously voted that any board, committee or commission seeking to have a member appointed on their public body by the Board of Selectmen, first vet the candidate and make a recommendation for appointment to the Board of Selectmen (Chairman Warren – yes, Vice-Chairman Baiocchi – yes, Selectman Collins – yes).

• PSNH/Fairpoint Litigations update**○ PSNH**

T.A. Boré notifies the Board that, on September 9, we were informed by Attorney Margaret Nelson, the attorney for PSNH/Eversource, that communities, including Gilmanton, have once again been sued by that Company in Superior Court – this time for Tax Year 2019. DTC will continue to represent the Town in this new matter before the Court as an addition to the pending engagement for Tax Years 2017 and/or 2018 at Superior Court. As of now, we have not received any news with respect to the Motion to Reconsider filed by the municipalities, including Gilmanton, to have the calculation error made by BTLA rectified.

○ Fairpoint

T.A. Boré mentions that the Town is in receipt of a September 8, 2020 order from the Supreme Court regarding the Fairpoint cases. Two new Justices are assigned to the litigation and they will familiarize themselves with the case. Per our Attorney, this likely means that the three justices who initially heard the case were not unanimous in their draft decision, and they want further justices to weigh in.

As a reminder, this litigation pertains to tax abatement appeals filed every year by Fairpoint since 2011 with NH municipalities. Fairpoint is arguing the methodology used by these municipalities for the valuation of FairPoint's poles, conduit and use of the public rights-of-way. We currently estimate that the Town would owe Fairpoint in excess of \$106,000 if the case was to go in Fairpoint's favor.

194 • **Academy Building Water Monitoring Update**

195
196 T.A. Boré indicates that the Town is in receipt of the sanitary survey letter from NH DES remote
197 survey of the public water system at Town Offices at Academy Building. The survey is conducted
198 every five years as required per RSA 485. The survey did not identify any significant deficiency
199 to the system. There was a recommendation to install a water meter. After checking with Gilford
200 Wells, the Town's vendor that maintains the system, we will not proceed with the
201 recommendation.

202 In addition, the latest test results from Eastern Analytical of the water at the Academy building do
203 not show elevated coliform levels anymore and we should be removed from Level 2 Assessment.
204

205 • **RTK law and Government Meetings Training discussion**

206
207 T.A. Boré reminds the Board that when they discussed this matter on August 24, the Board
208 expressed their preference for an in-person training session. Town Counsel, DTC, may be willing
209 to offer such an option, as long as attendants is limited to allow for proper distancing. This would
210 be covered under the retainer with DTC, so the only added charge would be the mileage to drive
211 to and from Gilmanton.

212 NHMA does not offer in-person training this year under their policy due to COVID-19.

213 T.A. Boré's recommendation would be to go with DTC.

214 Discussion ensues about the true purpose of the training with the conclusion that we may need two
215 separate sessions: one with the Board of Selectmen and Town Administrator, which would address
216 specific questions around process and protocol for B.O.S. including RTK law aspects and non-
217 public sessions, which could be a non-meeting; another would be to address the application of the
218 rules as defined in the AG Memo on RTK laws with Department Heads, chairs of other public
219 bodies being invited in addition to the B.O.S. and Town Administration.

220 T.A. Boré will try to set up these two separate sessions, the second one may have to be virtual
221 depending on how many individuals are attending in light of social distancing requirements.
222

223 • **Public Hearing for Transfer Station Fee Schedule and Emergency Order #56 re-**
224 **scheduling**

225 T.A. Boré discusses re-scheduling of the 2 Public Hearings with the Board.

226 Board agrees that the Public Hearing for the Transfer Station Fee Schedule be conducted at 7PM
227 during the next Board Meeting on September 21. Meeting would start at 5PM. With respect to the
228 Public Hearing on the Emergency Order #56, it would be re-scheduled as part of the next Board
229 Meeting on October 5 at 7PM, which will also start at 5PM.
230

231 • **Administrative Code/Personnel Policy redrafting**

232
233 At their August 26 meeting, the Board voted to "review the Administrative Code and Personnel
234 Policy to make a single, cohesive document". T.A. Boré states that because he drafted the
235 documents with review from Counsel, he is not the right person to redraft the documents and wants
236 to ask the Board what process they have in mind to proceed on that matter.

237 Chairman Warren talks about the concern expressed by T.A. Boré in a previous meeting about the
238 fact that the Board voted to repeal the Administrative Code without replacing it with anything for
239 yet and wonders if the Board should reconsider this and just attach the Code to the Personnel Policy
240 Manual until a new document is created.

241 T.A. Boré specifies that the Administrative Code has essentially two components, one being the
242 definition of the chain-of-command, the other being a description of processes along that chain-
243 of- command. His concern is more about what the Board may intend to do with the chain-of-
244 command that is currently in place and that is was hired and contracted to operate under. There
245 has not been any issue with any Department Head since the repeal, but maybe just because there
246 have not been any conflict that could have been more difficult to address in the absence of a clear
247 chain-of-command.

248 Chairman Warren states that he understands there are different point-of-views on the Board about
249 the Chain-of-command. He personally likes the concept of having a Head of the Department Heads
250 who acts as the conduit between the Department Heads and the Board. There is proper chain of
251 communications to and from the Board through the Town Administrator and he has talked to other
252 town administrator and that is a process that works well. He would like to hear from the
253 Department Heads and T.A. what works well and what can be improved.

254 Vice-Chairman Baiocchetti thinks that the selectmen need to get together to first understand the
255 chain-of-command and then process. For him "conduit" and Head of Department Heads are two
256 different things. He states this has nothing to do with T.A. Boré as a person, it is about the T.A.
257 position. The Board cannot give away their authority.

258 T.A. Boré confirms that he considers himself a "conduit": he gathers information so the Board can
259 make sound decisions, he makes recommendations, but the Board ultimately decides. That is
260 where his authority ends. He cannot make decisions by himself other than purchasing decisions
261 under his \$5,000 authority level. That is the big difference with a Town Manager who can hire and
262 fire personnel.

263 General consensus by the Board that they have to establish what they want to accomplish first,
264 make sure they are ideologically in agreement, then meet with Department Heads.

265 The Board agrees to meet specifically on this subject on September 28, 5PM. This will be a public
266 Meeting, however with no other items on the Agenda and no public input. T.A. Boré to attend.

267
268 T.A. Boré gives a heads-up on projects that he wanted A.T.A. Carpenter to present today, but she
269 is out sick. The Administration is looking at some landscaping in front of the Academy Building
270 once tree work has been performed. Depending on overall cost, it may have to be spread between
271 this year and next. There is also investigation being conducted on repairing and/or re-conditioning
272 the ballfield at Crystal Lake Park for next season. It has turned out to be difficult to find a company
273 that still does well points and we are therefore looking at potentially having a well dug at the park.
274 A quote was received for replacing the chips at the playground. It would be between \$2,400 to
275 \$3,000, something that should probably be done now since we have funding to cover and the
276 seasonal attendant is willing to install/rake the chips in place before end of the season. T.A. Boré
277 indicates that A.T.A. Carpenter has renegotiated the various TDS contracts Town Departments
278 have for significant savings. She is also looking into getting a quote for replacing the wood door
279 in the back by the emergency exit, which no longer closes properly.

280 General Board consensus to go ahead with any of these projects that are funded in the 2020
281 budget.

282 283 NEW BUSINESS SECTION

284 285 • Elderly Exemption

286
287 T.A. Boré follows up on comments and concerns expressed during the Public Session of the
288 B.O.S. Meeting on 8/24 (See Attachment).

In 2020, based on the new exemption rules voted for in March, 30 individual exemptions were granted for a total exemption amount of \$4,840,567 compared to 20 exemptions in 2019 for a total amount of \$2,016,300. That is a difference of \$2,824,267 in additional exemption. The estimated impact on the local tax rate is estimated to be \$0.12 per \$1,000.

T.A. Boré also shares a comparative analysis of exemption rules for various towns in Belknap county. The analysis shows how disproportionate Gilmanton's new exemptions rules are versus these towns and these new rules do not appear to be in the original spirit of the exemption for low-income elderly residents.

T.A. Boré states that the exemption is also a budgeting challenge.

Chairman Warren asks T.A. Boré how this issue may be addressed. There are two options: a petitioned warrant article or a warrant article submitted by the Board to be included in the 2021 Town Warrant.

The Board asks T.A. Boré to post the details on the Town Website for taxpayers.

- **Tax deeds**

The Moratorium imposed at State level upon issuance of the State of Emergency on issuing Tax Deeds expired July 1st, 2020.

T.A. Boré is seeking the Board's approval to resume issuing tax deeds. If the Board decides to resume tax deeding, the Tax Collector will first need to conduct an updated title search and issue new Notices of Intent to Deed as required by RSA 80:77 and RSA 80:77-a.

Most municipalities in NH have resumed deeding.

As a reminder, once the Notices are issued, taxpayers who cannot pay their liens back would then ask to enter into tax agreements with the Town. Typically, the process includes individuals to provide explanation and supporting documentation for why they cannot pay their taxes, what they can afford to pay and Town Administration would then draft potential Tax Agreement (i.e. a schedule of repayment over a 12-month timeframe). Individuals are then brought in front of the Board to essentially "sell their case" to the Board with the Board then deciding to go ahead or not with the proposed Tax Agreements.

T.A. Boré clarifies for the Board that there may be instances where the Board will not want to deed certain properties, for instance if the Town is aware of significant environmental issues with a piece of property listed for deeding by the TCTX Office.

MOTION on a motion by Chairman Warren and seconded by Selectman Collins, it was unanimously voted to resume tax deeding ((Chairman Warren – yes, Vice-Chairman Baiocchetti – yes, Selectman Collins – yes).

5. SELECTMEN'S ITEMS

Chairman Warren, as B.O.S. representative on the Planning Board, mentions that the Planning Board has a strategy to restart the CIP program, that falls under their authority. They do not intend to set up a separate CIP Committee, the Planning Board itself will handle the CIP. The anticipation is that a new CIP will not be ready for this year, but they do intend to initiate discussions with Department Heads.

Chairman Warren also indicates that the Planning Board is looking at instances where the Board has approved plans which are not being acted on/adhered to by property owners. The Planning Board is trying to figure out what potential recourse they may have to address these situations. It may have to be pushed to the Board of Selectmen for action.

He also mentions that the Planning Board and Zoning Board are having discussions to better align and avoid disconnect as occurred last year.

Vice-Chairman Baiocchi provides an update to the Board about the September 2 Budget Committee Meeting and mentions the Budget Committee plans on attending the joint meeting between Town B.O.S. and School Board mid-October.

Selectman Collins reminds the Board that he should be officially appointed as the B.O.S. representative on the Historic District Commission.

MOTION On a motion by Vice-Chairman Baiocchi and seconded by Chairman Warren, it was unanimously voted to appoint Selectman Collins as the Board of Selectmen representative to the Historic District Commission (Chairman Warren – yes, Vice-Chairman Baiocchi – yes, Selectman Collins – yes)

6:34 PM MOTION On a motion by Vice-Chairman Baiocchi and seconded by Chairman Warren, it was unanimously voted to go into a non-public session pursuant to RSA 91-A:3, II (a) Personnel Matters (3-0 Voice Vote, Selectman Collins-yes – Chairman Warren-yes, Vice-Chairman Baiocchi-yes).

This session was to review/approve the sealed minutes of the non-public session pursuant to RSA 91-A:3, II (a) Personnel Matters held on August 24, 2020.

6:55 PM MOTION On a motion by Vice-Chairman Baiocchi and seconded by Chairman Warren, it was unanimously voted to get out of non-public session pursuant to RSA 91-A:3, II (a) Personnel Matters (3-0 Voice Vote, Selectman Collins-yes – Chairman Warren-yes, Vice-Chairman Baiocchi-yes).

6:56 PM MOTION On a motion by Vice-Chairman Baiocchi and seconded by Chairman Warren, it was unanimously voted to go into a non-public session pursuant to RSA 91-A:3, II (a) Personnel Matters (3-0 Voice Vote, Selectman Collins-yes – Chairman Warren-yes, Vice-Chairman Baiocchi-yes).

This session was to discuss a pay raise recommended by the Road Agent for a Highway Department employee.

7:00 PM MOTION On a motion by Chairman Warren and seconded by Vice-Chairman Baiocchi, it was unanimously voted to get out of non-public session pursuant to RSA 91-A:3, II

(a) Personnel Matters (3-0 Voice Vote, Selectman Collins-yes – Chairman Warren-yes, Vice-Chairman Baiocchi-yes).

7:01 PM Chairman Warren opens the PUBLIC INPUT Session

In the absence of any public input, Chairman Warren closes the Public INPUT session.

MOTION On a motion by Vice-Chairman Baiocchi and seconded by Chairman Warren, it was unanimously voted to approve the promotion of John Skehan from Grade 7, Step 5 to Grade 7, Step 6 as submitted by the Road Agent on August 26, at a pay rate of \$18.78 effective retro-active May 5, 2020 when his probationary period successfully ended. (3-0 Voice Vote, Selectman Collins-yes – Chairman Warren-yes, Vice-Chairman Baiocchi-yes).

7:08 PM MOTION On a motion by Vice-Chairman Baiocchi and seconded by Selectman Collins, it was unanimously voted to get into a non-public session pursuant to RSA 91-A:3, II (c) Reputation (3-0 Voice Vote, Selectman Collins-yes – Chairman Warren-yes, Vice-Chairman Baiocchi-yes).

This session was to follow-up on a discussion relating to an anonymous complaint received pertaining to an IW property.

7:25 PM MOTION On a motion by Chairman Warren and seconded by Vice-Chairman Baiocchi, it was unanimously voted to get out of non-public session pursuant to RSA 91-A:3, II (c) Reputation (3-0 Voice Vote, Selectman Collins-yes – Chairman Warren-yes, Vice-Chairman Baiocchi-yes).

7:26 MOTION On a motion by Chairman Warren and seconded by Vice-Chairman Baiocchi, it was unanimously voted to get into a non-public session pursuant to RSA 91-A:3, II (a) Personnel Matters (3-0 Voice Vote, Selectman Collins-yes – Chairman Warren-yes, Vice-Chairman Baiocchi-yes).

This session was to discuss a recommendation by Chief Hempel for the hiring of a call Fire Student.

7:40 MOTION On a motion by Chairman Warren and seconded by Vice-Chairman Baiocchi, it was unanimously voted to get out of non-public session pursuant to RSA 91-A:3, II (a) Personnel Matters (3-0 Voice Vote, Selectman Collins-yes – Chairman Warren-yes, Vice-Chairman Baiocchi-yes).

Adjourn – 7:42 p.m.

MOTION On a motion by Vice-Chairman Baiocchi and seconded by Selectman Collins, it was voted unanimously to adjourn the Public Meeting (Chairman Warren – yes, Vice-Chairman Baiocchi – yes, Selectman Collins – yes)

Respectfully Submitted,

Town Administrator, Patrick Boré
Recording Secretary

Approved by the Board of Selectmen

Chairman Mark E Warren

Vice-Chairman Vincent A Baiocchetti

Selectman Evan J Collins

IMPACT OF THE NEW 2020 ELDERLY TAX EXEMPTION

Article 49 (By Petition): Amend the Elderly Exemption for the Town of Gilmanton

Are you in favor of the proposed amendment as follows:

Shall we modify the elderly exemptions from property tax in the Town of Gilmanton, NH based on the assessed value, for qualified taxpayers, to be as follows:

- for a person 65 years of age up to 75 years, \$100,000
- for a person 75 years of age up to 80 years, \$175,000
- for a person 80 years of age or older, \$250,000.

To qualify, the person must have been a New Hampshire resident for at least 3 consecutive years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married for at least five consecutive years. In addition, the taxpayer must have a net income of not more than \$40,000 or, if married, a combined net income of not more than \$80,000; and own net assets not in excess of \$750,000, excluding the value of the person's residence (RSA 72:39-b)

In 2017, a petition warrant article was passed to increase these limits and deduction amounts to what they were until Article 49 above was passed in 2020: in order to qualify for an elderly exemption, yearly income could not exceed \$27,000 for an individual or \$40,000 if married and assets could not exceed \$120,000 (not including primary residence with up to 2 acres).

2020

TOWN OF GILMANTON ELDERLY EXEMPTION REPORT - RSA 72:39-b						
NUMBER OF FIRST TIME FILERS GRANTED ELDERLY EXEMPTION FOR CURRENT YEAR		PER AGE CATEGORY	TOTAL NUMBER OF INDIVIDUALS GRANTED AN ELDERLY EXEMPTION FOR THE CURRENT YEAR & TOTAL AMOUNT OF EXEMPTION GRANTED			
AGE	#	AMOUNT PER INDIVIDUAL	AGE	#	MAXIMUM ALLOWABLE EXEMPTION AMOUNT	TOTAL ACTUAL EXEMPTION AMOUNT
65 - 74	0	100,000	65 - 74	9	900,000	856,300
75 - 79	0	175,000	75 - 79	8	1,400,000	1,385,900
80 +	0	250,000	80 +	13	3,250,000	2,588,367
			TOTAL	30		4,840,567
INCOME LIMITS:		SINGLE 40,000	ASSET LIMIT:		SINGLE 750,000	
		MARRIED 80,000			MARRIED 750,000	

2019

ELDERLY EXEMPTION REPORT - RSA 72:38-a						
NUMBER OF FIRST TIME FILERS GRANTED ELDERLY EXEMPTION FOR CURRENT YEAR		PER AGE CATEGORY	TOTAL NUMBER OF INDIVIDUALS GRANTED AN ELDERLY EXEMPTION FOR THE CURRENT YEAR & TOTAL AMOUNT OF EXEMPTION GRANTED			
AGE	#	AMOUNT PER INDIVIDUAL	AGE	#	MAXIMUM ALLOWABLE EXEMPTION AMOUNT	TOTAL ACTUAL EXEMPTION AMOUNT
65 - 74	0	80,000	65 - 74	6	480,000	480,000
75 - 79	1	100,000	75 - 79	4	400,000	350,000
80 +	0	120,000	80 +	10	1,200,000	1,200,000
			TOTAL	20		2,010,000
INCOME LIMITS:		SINGLE 27,000	ASSET LIMIT:		SINGLE 120,000	
		MARRIED 40,000			MARRIED 120,000	

+10 MORE INDIVIDUAL EXEMPTIONS FOR AN ADDITIONAL \$2,824,267 ACTUAL EXEMPTION AMOUNT

+0.12 impact in Tax Rate

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
Exemptions and Tax Credits Summary
County Order

2019 Values

Municipality	Elderly Exemption						
	Age 65-74 Amount	Age 75-79 Amount	Age 80+ Amount	RSA 72:39-a		Single Asset Limit	Married Asset Limit
				Single Income Limit	Married Income Limit		
BELKNAP COUNTY							
Alton	40,000	60,000	80,000	25,000	44,000	50,000	50,000
Barnstead	30,000	40,000	50,000	35,000	45,000	75,000	75,000
Belmont	65,000	80,000	125,000	25,000	35,000	150,000	150,000
Center Harbor	15,000	25,000	45,000	20,000	30,000	50,000	50,000
Gilford	45,000	60,000	75,000	25,000	35,000	90,000	90,000
Gilmanton	80,000	100,000	120,000	27,000	40,000	120,000	120,000
Laconia	50,000	65,000	85,000	25,000	35,000	75,000	75,000
Meredith	40,000	55,000	75,000	25,000	33,000	75,000	75,000
New Hampton	35,000	45,000	125,000	30,000	40,000	75,000	75,000
Sanbornton	30,000	35,000	40,000	20,000	30,000	50,000	50,000
Tilton	50,000	80,000	125,000	26,000	34,000	70,000	70,000
2020 Gilmanton	100,000	175,000	250,000	40,000	80,000	750,000	750,000