



## TOWN OF BROOKLINE

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### Minutes BOARD OF ASSESSORS August 5, 2019 7:00PM

**Present: Peter Cook, Chairman, Kevin Visnaskas, and Brett Hall**

#### **Elderly Exemption Income definition**

Peter said that he has asked DRA about the Income amount the needs to be used to determine whether or not an applicant qualifies for an elderly exemption because the RSA's are not as clear as they could be. At first, we were told to call other towns. He has also spoken with town Counsel and the NH Municipal Association.

The letter to be sent out to a few applicants that were denied but should have qualified will state the following:

Brookline NH has long ago adopted the Elderly Exemption as allowed by RSA 72:39-a.

The 2019 town meeting voted, by an amendment from the floor, to relax the 'means test' for eligibility.

In the RSA, part of this means test instructs us that

"Net income is to be determined by deducting from all monies received from any source whatsoever, the amount of any of the following, or the sum thereof:

- a. Life insurance paid on the death of an insured.
- b. Expenses and costs incurred with conducting a business enterprise.
- c. Proceeds from the sale of assets. "

In Brookline, the substantial increase in applicants that has occurred since the 2019 town meeting has revealed a number of scenarios not previously encountered, particularly with respect to defining net income.

After contacting various state agencies and legal resources, it appears that there is substantial lack of clarity in defining 'income' for the qualifying income levels.

The State Department of Revenue Administration (DRA) advises that applicants should provide, amongst other documents, their previous year's tax form, but leaves the final decision as to its use to local officials.

Having researched this income issue, often with essentially non-responsive agencies, the Brookline Board of Assessors will require the following for determining income:

1. SSA – 1099 Statement (Social Security Benefit Statement)

2. Previous year's income tax form (IRS 1040). If not filing a federal income tax form, the following forms will be required as applicable: Form 1099 R Distribution of pensions, annuities, any W2 wage statements and 1099 interest statements.

Data reported on the federal tax form will be used to inform a local standard for defining 'income'. This should streamline the application process and remove definitional ambiguities. Line 6 of the current form IRS 1040 will be used as a starting point.

For those who do not submit IRS 1040, the BOA proposes that any IRS communication justifying this non-submission be furnished.

In the light of these definitional clarifications, all recent applicants who were initially rejected and now found to be successful in their application will have their tax bill adjusted appropriately in the second issue of the 2019 tax bill.

The Board agreed this is the method they will use from here on out to process Elderly Application when it comes to the Income amount

### **Elderly Exemptions originally denied upon a second look with the income approach that will be used going forward**

Lot D-74, Liska, John, 197 Route 13. The board has granted the Elderly Exemption.

Lot E-9-20, Long, Ethel & Ronald, 16 Conneck Road. The Board granted the Elderly Exemption.

Lot G-60-4, Webster, Loring & Somers, Ann, 11 Potanipo Hill Road. The Board granted the Elderly Exemption.

Lot K-7, Dunbar, William & Nancy, 6 Bohanon Bridge Road. The Board granted the Elderly Exemption.

Lot K-71, Knowles, Jaqueline, 42 South Main Street. The Board Granted the Elderly Exemption.

### **Minutes**

**Kevin made a motion to approve the minutes of July 1, 2019 as written. Brett seconded. Vote yes 3-0.**

### **Veterans Tax Credit**

Lot G-40-5, Sanks, Fredrick, 78 Russell Hill Road. The Board granted the Veterans Tax Credit in the amount of \$500 for the 2020 tax year.

Lot G-40-5, Sanks, Fredrick, 78 Russell Hill Road. The Board Denied the request for the Disabled Veterans Tax Credit as the statutory requirements have not been met.

### **Abatements**

Lot F-12, Bakker, Matthew & Kimberly, 82 Old Milford Road. The Board of Assessors granted this abatement form, corrections to data reduced the valuation by \$18,800.

### **Intent to Cut**

Lot G-33 & G-33-5, Ketchen, David & Dana, Off Russell Hill Road the Board signed intent to cut #19-063-02-T

### **Intent to Excavate**

Lot K-10, Farwell, Gerald, Nissitissit Road. The Board signed the intent to excavate number 19-063-01-E.

**Adjourn**

**Kevin made a motion to adjourn at 8:15pm. Brett Seconded. Vote yes 3-0.**

**Peter Cook, \_\_\_\_\_**

**Kevin Visnaskas, \_\_\_\_\_**

**Brett Hall, \_\_\_\_\_**

**Next meeting is to be September 2, 2019.**

Minutes submitted by Kristen Austin

