



NEW HAMPSHIRE MUNICIPAL ASSOCIATION

Celebrating Seventy-Five Years
of Service to Your Hometown

NEW HAMPSHIRE MUNICIPAL ASSOCIATION



2016 State Legislative Preview: What's All the Excitement About?

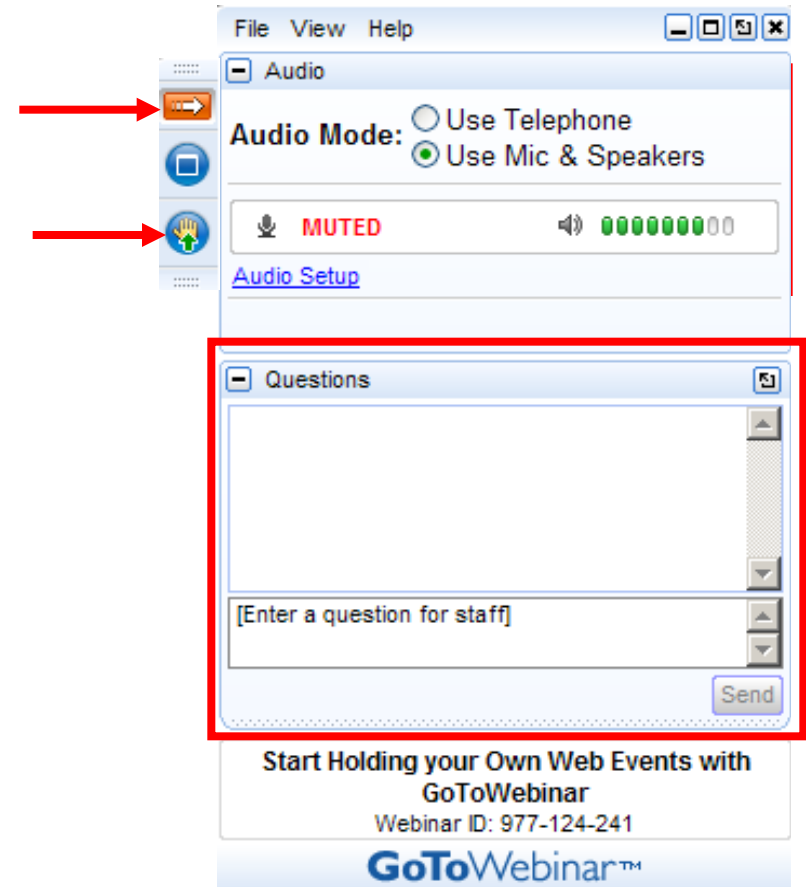
Presented by:

Cordell Johnston, Government Affairs Counsel
Barbara Reid, Government Finance Advisor

January 11, 2016

How to Participate Today

- Open and close your Panel
- Submit text questions
- Q&A addressed at the end of today's session



The screenshot displays the GoToWebinar interface. The top window is titled "Audio" and contains the following elements:

- Menu: File View Help
- Audio Mode: Use Telephone, Use Mic & Speakers
- Muted status: A microphone icon with the word "MUTED" in red, followed by a speaker icon and a volume level indicator (10 green bars).
- Link: [Audio Setup](#)

Two red arrows point to the "Audio" window's title bar and the "MUTED" status indicator.

The bottom window is titled "Questions" and contains the following elements:

- Text input field: [Enter a question for staff]
- Send button: A button labeled "Send" at the bottom right.

The "Questions" window is highlighted with a red border.

At the bottom of the interface, there is a promotional banner:

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Today's Agenda

- Preview of 2016 Legislation
- What Legislators Need to Hear from You
- Recommendations for Grassroots Advocacy
- 2017-2018 Legislative Policy Process

Municipal Liability



Land Use Bills



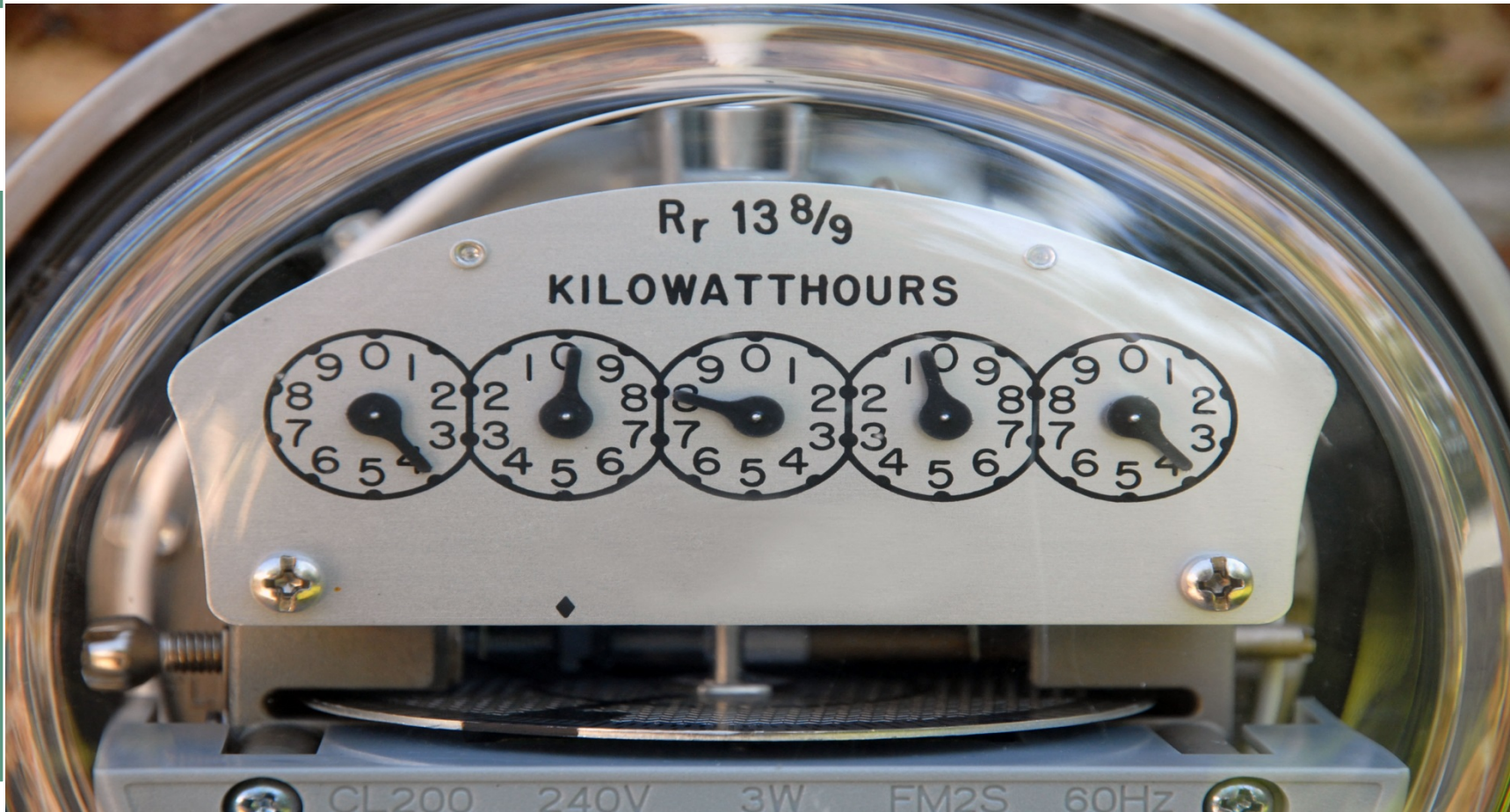
Public Records & Right-to-Know Law



Elections



Increasing Cap on Net Energy Metering Tariffs



Revenues

**INCREASE
REVENUE**



Valuation Formula For Telephone Poles & Conduits



Property Tax Exemption for Pollution Control Facilities



Perambulation of Town Boundaries



Expansion of Medicaid



Regulation of “Transportation Network Companies”



Temporary Traffic Control Measures



Default Budgets



Retirement

	Age	Plan Wages	Deferral	Profit Sharing Contrib.	Cash Balance Contrib.	Total Employer Contrib.	Percent of Total Employer Contrib.	Percent of Wages
Owner 1	55	225,000	20,500	2,250	126,000	148,750	51.54%	66.11%
Owner 2	48	<u>225,000</u>	<u>15,500</u>	<u>25,650</u>	<u>90,000</u>	<u>131,150</u>	<u>45.44%</u>	58.29%
Subtotal		450,000	36,000	27,900	216,000	279,900	96.99%	
Staff 1	22	40,000	2,800	2,100	800	2,900	1.00%	7.25%
Staff 2	67	30,000	1,500	1,575	600	2,175	0.75%	7.25%
Staff 3	39	20,000	600	1,050	400	1,450	0.50%	7.25%
Staff 4	51	15,000	0	788	300	1,088	0.38%	7.25%
Staff 5	33	15,000	<u>0</u>	<u>788</u>	<u>300</u>	<u>1,088</u>	<u>0.38%</u>	7.25%
Subtotal		120,000	4,900	6,301	2,400	8,701	3.01%	
Grand Total		570,000	40,900	34,201	218,400	288,601	100.00%	



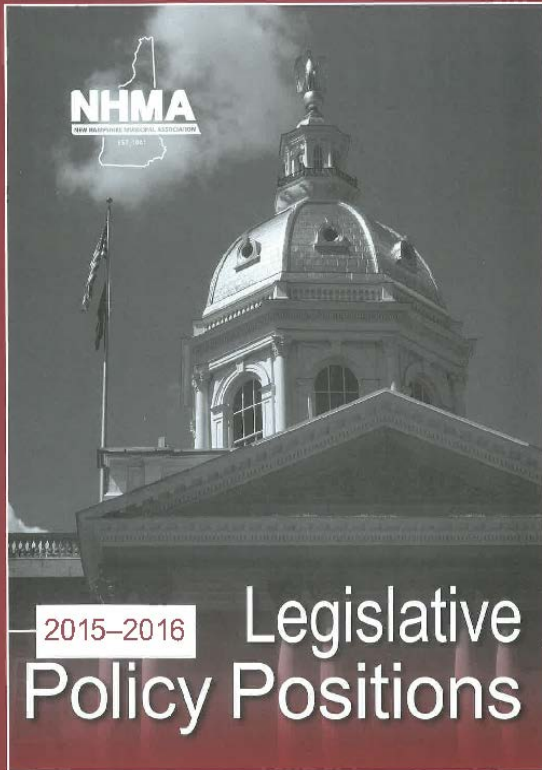
Tax Exemptions, Credits, Abatements & Assessing



Tax Deeding



NHMA's 2017-2018 Legislative Policy Process



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FINANCE AND REVENUE

ACTION POLICIES

1. Tax Rate Setting

NHMA SUPPORTS legislation that expedites the receipt of information, including utility values as determined by the Department of Revenue Administration, necessary for the Department to set tax rates beginning October 1st and to improve the overall efficiency and timeliness of the tax rate setting process.

2. Use of RSA 83-F Utility Values

NHMA SUPPORTS changing RSA 83-F to prevent any determination of utility value by the Department of Revenue Administration from being used in any way by either the utility taxpayer or the municipality in any application for abatement of tax under RSA 76:16 or any other appeal or under RSA 76:16-a or RSA 76:17.

3. Real Estate Income and Expense Statements on Appeal

NHMA SUPPORTS legislation that prohibits the use of real estate income and real estate expense information by a taxpayer in any appeal of value if the taxpayer, after request by the municipality, has not submitted the requested information.

PRIORITY POLICIES

4. Clarification of Elderly Exemption

NHMA SUPPORTS changes in language for RSA 72:39-a, 72:39, and 72:39-b that define and recognize a "household" as occupying a property and increasing tenancy requirements for elderly exemption tax relief.

5. Separate Ballot Boxes for Bond Votes

NHMA SUPPORTS legislation clarifying that separate ballot boxes are not required for bond articles in 30/2 towns.

6. Expanding 10% Limitation

NHMA SUPPORTS amending RSA 32:18 to expand the 10 percent limitation on increasing the budget committee's appropriation recommendation to include both increasing and decreasing the total amount to be appropriated.

7. All Public Real Estate Taxable if Used by Private Occupants

NHMA SUPPORTS legislation to clarify that taxation of a private occupant on public land is required by statute, even if an agreement or lease does not include a tax provision or the specific wording of RSA 72:25, (b).

8. Pollution Control Exemption

NHMA SUPPORTS repeal of the so-called "pollution control exemption" (RSA 72:12-a) or amendment of the statute to impose a lien limitation on any exemption granted.

9. Prorating Disabled Exemption

NHMA SUPPORTS legislation prorating the disabled exemption under RSA 72:31-a when a person entitled to the exemption owns a fractional interest in the residence, in the same manner as is allowed for the elderly exemption under RSA 72:41.

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10. Penalty for Failure to Submit Current Use Information

NHMA SUPPORTS legislation imposing a penalty for failure to submit current use information as needed to update municipal records (i.e., Mellow maps).

11. Recording Fees for Elderly Deterrals

NHMA SUPPORTS legislation to reimburse municipalities for recording fees related to the establishment and release of elderly and disabled deterrals under RSA 72:39-a.

12. Flood Control Payments

NHMA SUPPORTS legislation to fully fund flood control payments in lieu of taxes to municipalities, including retroactive payments from the state for Fiscal Year 2013. See Appendix A State Aid to Municipalities.

STANDING POLICIES

13. Downshifting of State Costs and State Revenue Structure

NHMA OPPOSES legislation which will downshift state costs or state program responsibilities, either directly or indirectly, to municipalities and/or counties, resulting in increased municipal and/or county expenditures, whether in violation of Article 28-a or not, and **OPPOSES** any reductions, deterrals and/or suspensions of state revenue to political subdivisions, such as revenue sharing, meals and rooms tax distribution, highway block grants, environmental state aid grant programs, adequate education grants, catastrophic aid, or any other state revenues. See Appendix A State Aid to Municipalities.

14. State Revenue Structure and State Education Funding

NHMA SUPPORTS asking the state to use the

following principles when addressing the state's revenue structure in response to its responsibility to fund an adequate education:

- a) That revenues are sufficient to meet the state's responsibilities as defined by constitution, statute, and common law;
- b) That revenue sources are predictable, stable and sustainable and will grow with the long-term needs and financial health of the state;
- c) That changes to the revenue structure are least disruptive to the long-term economic health of the state;
- d) That the revenue structure is efficient in its administration;
- e) That changes in the revenue structure are fair to people with lower to moderate incomes.

NHMA SUPPORTS legislation prohibiting retroactive changes to the distribution formula for adequate education grants after the notice of grant amounts has been given.

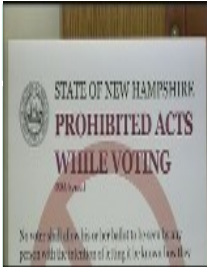
15. New Hampshire Retirement System (NHRS)

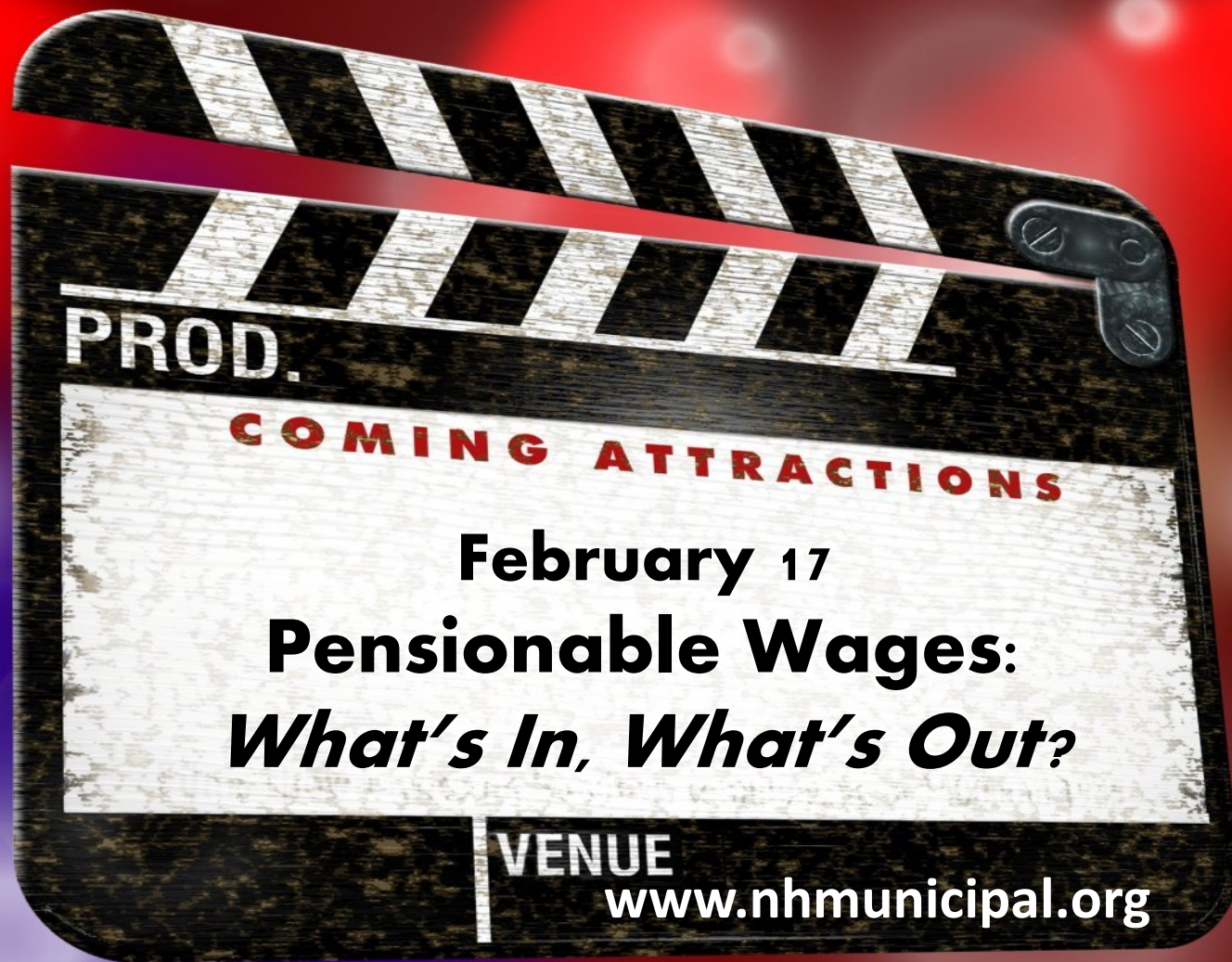
NHMA SUPPORTS the continuing existence of a retirement system for state and local government employees that is strong, sound, solvent, fiscally healthy and sustainable, that both employees and employers can rely on to provide retirement benefits for the foreseeable future. Further, NHMA SUPPORTS continuing to work with legislators, employers, and the NHRS to accomplish those goals.

To that end, NHMA:

- a) **SUPPORTS** legislation that will strengthen the health and solvency of the NHRS and ensure the long-term financial sustainability of the retirement system for public employees;
- b) **OPPOSES** any legislation that: 1) expands benefits that would result in increases to municipal employer costs; 2) assesses additional charges beyond NHRS board approved rate changes on employees; or 3) expands the eligibility of NHRS membership to positions not currently covered;
- c) **SUPPORTS** the restoration of the state's 35%









*for attending
our webinar
presentation
today!*

Mission Statement

The New Hampshire Municipal Association is a non-profit, non-partisan association working to strengthen New Hampshire cities and towns and their ability to serve the public as a member-funded, member-governed and member-driven association since 1941. We serve as a resource for information, education and legal services. NHMA is a strong, clear voice advocating for New Hampshire municipal interests.

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