



TOWN OF HUDSON

Board of Selectmen



12 School Street • Hudson, New Hampshire 03051 • Tel: 603-886-6024 • Fax: 603-598-6481

HUDSON, NH BOARD OF SELECTMEN

June 2, 2020

7:00 p.m.

Board of Selectmen Meeting Room at Town Hall

Agenda

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. ATTENDANCE

4. PUBLIC INPUT

5. NEW BUSINESS

A. Covid-19 Update

B. Property Tax Abatement & Tax Credit - Filing Deadline expiration

6. TOWN ADMINSTRATOR REMARKS

7. SELECTMENS COMMENTS

8. NONPUBLIC SESSION

(c) Matters which, if discussed in public, would likely affect adversely the reputation of any person, other than a member of the public body itself, unless such person requests an open meeting. This exemption shall extend to any application for assistance or tax abatement or waiver of a fee, fine, or other levy, if based on inability to pay or poverty of the applicant.

9. ADJOURMENT

In line with CDC guidance, NHMA recommends that municipalities take reasonable steps to notify the public of the risk of Covid-19, including posting notices asking people who exhibit symptoms of the disease not to attend meetings, and provide alternate means of attendance through live webcast.

Cable Channel 22 or live streaming through HCTV
at <http://www.hudsonctv.com/CablecastPublicSite/>

Items for the next agenda, with complete backup, must be in the Selectmen's Office
No later than 12:00 noon on June 4, 2020



TOWN OF HUDSON

Office of the Assessor

Jim Michaud
Chief Assessor, CAE
email: jmichaud@hudsonnh.gov

www.hudsonnh.gov



12 School Street · Hudson, New Hampshire 03051 · Tel: 603-886-6009 · Fax: 603-594-1160

TO: Board of Selectmen
Steve Malizia, Town Administrator

May 28, 2020

FROM: Jim Michaud, Chief Assessor

RE: Property Tax Exemption & Tax Credit – Filing Deadline expiration – June 1

The Assessing Department had prior extended the filing deadline for Property Tax Exemptions and Property Tax Credits deadline from the statutory April 15th date to June 1st, we had informed the BOS of our action at that time, which was at the very beginning of the COVID19 epidemic, a very fluid timeframe. The exemptions and credits include Elderly, Disabled, Blind property tax exemptions, as well as Veterans Tax Credits, Disabled Veterans Tax Credits and All Veterans Tax Credits. The basis for this action was in accordance with RSA 72:33 I-a, as attached, which allows the BOS to accept late applications if the reason for the late filing is due to “accident, mistake, misfortune”. The State of NH administrative rule interpretations of the words “accident, mistake, misfortune” is also as per attached. There have been a variety of actions taken by other NH municipalities in regards to this item, some have not taken any action to extend the deadline, others have chosen May 15th, June 15th, July 1st, there are a host of different actions taken by other municipalities.

This memo is to ask the BOS if they wish to take any formal action to extend the deadline further than June 1st, the BOS have the legal authority to do so per attached RSA. The department does have a MS-1 form filing deadline of September 1st in order to get all its financial figures into the DRA in order to set the 2020 tax rate, we need to have finality with any and all property tax exemptions and tax credits prior to that time. If the BOS were to authorize a further extension to, say, July 1st, the department would still have time to research the merits of each application and filing documents, and seek BOS action on the same, in time to get the MS-1 done timely, if that date was chosen as an extension. If the BOS were to be in agreement to extend the filing deadline, a draft motion is as follows:

Draft Motion #1:

To approve an extension of the filing deadline for Property Tax Exemptions and Tax Credits until July 1 2020 in accordance with RSA 72:33 I-a.

CC: 2020ExemptionCreditDeadlineExt



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The Town of Hudson, in light of the Coronavirus, is extending the filing deadline FROM April 15th, TO June 1, for NEW applicants for the tax exemptions and tax credits below. This is done in compliance with State laws and administrative rule definitions as cited below

JUNE 1, 2020 - EXTENDED DEADLINE FOR APPLYING FOR ELDERLY, DISABLED, BLIND PROPERTY TAX EXEMPTIONS AND VETERANS, ALL VETERANS, DISABLED VETERANS TAX CREDITS

72:33 Application for Exemption or Tax Credit. –

I. No person shall be entitled to the exemptions or tax credits provided by RSA 72:28, 28-b, 28-c, 29-a, 30, 31, 32, 35, 36-a, 37, 37-a, 37-b, 38-b, 39-b, 62, 66, and 70 unless the person has filed with the selectmen or assessors, by April 15 preceding the setting of the tax rate, a permanent application therefor, signed under penalty of perjury, on a form approved and provided by the commissioner of revenue administration, showing that the applicant is the true and lawful owner of the property on which the exemption or tax credit is claimed and that the applicant was duly qualified upon April 1 of the year in which the exemption or tax credit is first claimed, or, in the case of financial qualifications, that the applicant is duly qualified at the time of application. The form shall include the following and such other information deemed necessary by the commissioner:

I-a. If any person, otherwise qualified to receive an exemption or credit, shall satisfy the selectmen or assessors that he or she was prevented by accident, mistake, or misfortune from filing a permanent application or amended permanent application on or before April 15 of the year in which he or she desires the exemption to begin, said officials may receive the application at a later date and grant an exemption or credit for that year; but no such application shall be received or exemption or credit granted after the local tax rate has been approved for that year.

BTLA Administrative Rule Definition: Tax 102.02 “Accident, mistake or misfortune” means something outside the party's own control and not due to neglect, or something that a reasonably prudent person would not be expected to guard against or provide for.

DRA Administrative Rule Definition: Rev 401.01 “Accident, mistake, or misfortune” means something outside a person's control, or something which a reasonably prudent person would not be expected to guard against or provide for.