

CITY OF ROCHESTER

Exemptions & Veteran Tax Credits Mayoral Ad-Hoc Committee Draft - Meeting Minutes

Meeting Information

Date: October 31, 2022
Time: 4:00 P.M.
Location: Cocheco Room
Annex Building, Second Floor
33 Wakefield Street
Rochester, New Hampshire

Committee members present: Steven Beaudoin, John LaRochelle.
Laura Hainey excused.

City staff present: Deputy City Manager Katie Ambrose

Agenda

1. Call to Order

Chair LaRochelle called the meeting to order at 4:00 PM.

2. Acceptance of Minutes: October 26, 2022

Councilor Beaudoin **MOVED** to accept the minutes of October 26th. Chair LaRochelle seconded the motion. The **MOTION CARRIED** by a unanimous voice vote.

3. Review additional information, data, etc.

Chair LaRochelle displayed 2021 Strafford County Exemptions & Credits data obtained from the NH Department of Revenue Administration's website.

Chair LaRochelle asked about the differences between the Veterans' Tax Credit and the All Veterans' Tax Credit. Deputy City Manager Ambrose explained the differences between NH RSA 72:28 and NH RSA 72:28-b, and that the credit amount granted is the same between the two but the All Veterans' Tax Credit expands the qualifications. Chair LaRochelle and Councilor Beaudoin noted that Rochester's \$300 credit amount is approximately 60% compared to the comparison communities.

If the recommended changes to the Elderly exemption are adopted, and the Blind Exemption and Disabled Exemption are included, the benefits given by Rochester will exceed the benefits given by the average municipality in Strafford County.

Deputy City Manager Ambrose reviewed the estimated impact of the recommended amendments to Elderly Exemptions made at the October 26th meeting based on 2021 and 2022 data. The estimated tax impact of the increased exemption amounts based on 2022 data is \$100,000, which is an estimated \$0.032 impact on the tax rate. Ms. Ambrose also distributed and reviewed statewide veterans' data from the NH Department of Military Affairs & Veterans Services.

Chair LaRoche reviewed 2021 Blind and Disabled exemption data for Strafford County. Not all comparison communities have disabled and blind exemptions, and Councilor Beaudoin agreed that the data demonstrates that no changes should be recommended at this time.

Chair LaRoche noted that the City of Rochester adopted a Solar and Wind Energy Systems exemption back in 2006 but that these systems have not been assessed a value. Since there is no value assessed there is no need for the exemption, but it remains in place in the event this changes in the future. Deputy City Manager Ambrose added that the Assessing web page on the city's website will be updated to note the existence of the exemption and the practice regarding value.

4. Determine values and qualifications for the Veterans' Tax Credit and Elderly Tax Exemptions

Chair LaRoche suggested that rather than increase the credit amount for the current Optional Veterans' Tax Credit, they should consider adopting the All Veterans' Tax Credit. This would subsequently increase the number of veterans that qualify for the tax credit. Councilor Beaudoin stated that the impact of the All Veterans' Tax Credit could be reviewed after one year and the exemption amount could be revisited.

Councilor Beaudoin **MOVED** to adopt the All Veterans' Tax Credit at the Optional Veterans Tax Credit amount of \$300. Chair LaRoche seconded the motion. The **MOTION CARRIED** by a unanimous voice vote.

Councilor Beaudoin noted that the committee has met its charge and that with these recommendations, Rochester will rank well.

5. State basis of the recommendation for the values

Chair LaRochelle reiterated that the basis of the committee's recommendations are to stay within 20% of the average of the comparison communities and to expand the number of veterans that qualify for the Veterans' Tax Credit rather than increase the credit amount itself. It is recommended to reassess the data after one year of implementation.

6. Other

No discussion

7. Adjournment

Chair LaRochelle adjourned the meeting at 4:47 PM

Respectfully Submitted,

Katie Ambrose

Deputy City Manager



City of Rochester, New Hampshire

ASSESSING DEPARTMENT


19 Wakefield Street, Rochester, NH 03867

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www.rochesternh.net

MEMORANDUM

TO: Finance Committee

FROM: Jonathan Rice, Chief Assessor 

DATE: June 6, 2022 (*Revised 8/9/2022)

SUBJECT: Property Tax Exemptions & Credits

Listed below are the most recent changes to the Standard and Optional Veterans' Tax Credit under RSA 72:28 and the Elderly, Disabled and Blind Exemptions under RSA's 72:37, 72:37-b, and 72:39-a.

The Standard Veterans' Tax Credit is \$50 and the Optional Veterans' Tax Credit is \$51-\$750. A resolution authorizing an increase to the Optional Veterans' Tax Credit from \$250 to \$300 was adopted March 6, 2018 for the 2018 tax year. We currently have 1,375 Veterans' that qualify for this tax credit.

IMPORTANT LEGISLATIVE UPDATE:

HB1667, adopted May 24, 2022, effective July 26, 2022 defines a qualifying Veteran as follows: (Matter added to current law in ***bold italics***). Every resident of this state who ***is a veteran, as defined in RSA 21:50, and*** served not less than 90 days on active service in the armed forces of the United States of any qualifying war or armed conflict listed in this section, and ***continues to serve or*** was honorably discharged or an officer ***who continues to serve or*** was honorable separated from service; or the spouse of surviving spouse of such resident, provided that training for active duty by a member of the national guard or reserve shall be included as service under this subparagraph:

It is very realistic that this will increase the number of Veterans that will qualify for the Veterans' Tax Credit. However, there is no way to accurately forecast the anticipated increase.

How does Rochester's \$300 Veterans' Tax Credit compare?

Farmington, Milton, Somersworth	\$500
Barrington	\$650
Dover	\$750



City of Rochester, New Hampshire

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In addition, Rochester has 41 Disabled Veterans and 97 Disabled Veteran Widows who receive a \$2,000 tax credit for their service-connected total disability under RSA 72:35.

A resolution authorizing an increase to the income and asset limitations and exemption amounts (shown below) for the Elderly, Disabled and Blind Exemptions was adopted on October 16, 2018 for the 2019 tax year.

Income Limitations:

Single - \$35,000 (was \$31,400)

Married - \$50,000 (was \$41,500)

Asset Limitation:

\$100,000 (was \$50,000)

Disabled & Blind Exemptions (amount take off assessment):

\$75,000 (was \$48,000)

Currently 118 taxpayers qualify (99 Disabled & 19 Blind).

Elderly Exemption (amount taken off assessments by age):

65-74 - \$75,000 (was \$48,000) currently 112 taxpayers qualify.

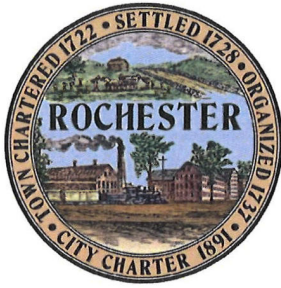
75-79 - \$100,000 (was \$84,000) currently 74 taxpayers qualify.

80+ - \$125,000 (was \$108,000) currently 153 taxpayers qualify.

A total of 14 Exemption applications were denied in 2022 (2 Disabled and 12 Elderly).
1 applications were withdrawn and 13 were denied (10 over income threshold, 1 over asset threshold and 1 due to residency).

A total of 49 new Veterans' Tax Credits applications were approved and 4 were denied in 2022.

Committee members may recall, the timing of the 2018 changes to Rochester's exemption and credit amounts coincided with the 2019 Statistical Revaluation. However, at the same time there was also ongoing discussions about where Rochester ranked among similarly aligned communities. In 2018, Rochester's exemption and credit levels were among the lowest in the State and the rate of denial was of concern. At my recommendation, City Council adopted the resolutions to alleviate the increase in taxes created by the assessment revaluation during an active real estate market and also to revise Rochester's amounts to be competitive with comparable municipalities.



City of Rochester, New Hampshire

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How does Rochester's Elderly, Disabled & Blind Exemption compare?

Barrington

Income Limitations – (Single) \$36,000, (Married) \$50,000

Asset Limitations – \$125,000

Elderly – (65-74) \$85,000, (75-84) \$127,500, (80+) \$161,500

Dover (*Revised)

Income Limitations – (Single) \$47,000, (Married) \$64,000

Asset Limitations – \$186,100

Elderly – (65-74) \$166,000, (75-84) \$234,000, (80+) \$300,000

Farmington

Income Limitations – (Single) \$30,000, (Married) \$60,000

Asset Limitations – \$75,000

Elderly – (65-74) \$75,000, (75-84) \$95,000, (80+) \$125,000

Milton

Income Limitations – (Single) \$30,000, (Married) \$40,000

Asset Limitations – \$75,000

Elderly – (65-74) \$42,500, (75-84) \$64,000, (80+) \$85,000

Somersworth

Income Limitations – (Single) \$35,000, (Married) \$50,000

Asset Limitations – \$100,000

Elderly – (65-74) \$65,000, (75-84) \$80,000, (80+) \$90,000

Exemptions & Veterans Credit Analysis-Ranking by Community

Municipality	Total Taxable AV	Veterans Credits		Elderly Exemption			Disabled Exemption			Blind Exemption			Total Exmp & Credits	Total % of TT AV	Rank
		Number	Taxes	Number	Exempt Amt	Taxes	Number	Exempt Amt	Taxes	Number	Exempt Amt	Taxes			
Farmington	562,027,636	327	290,250	105	9,597,500	224,293	-	-	-	4	60,000	1,402	515,945	0.092%	1
Rochester	2,814,722,128	1,556	694,625	359	26,955,742	664,459	99	5,429,500	133,837	19	1,259,300	31,041	1,523,962	0.054%	2
Milton	501,922,971	268	174,800	56	3,691,689	84,392	-	-	-	2	30,000	685	259,877	0.052%	3
Nashua	10,267,308,340	2611	1,482,960	724		3,178,844	63	8,539,866	198,295	45	3,775,900	87,676	4,947,775	0.048%	4
Dover	4,472,310,130	1,115	1,030,750	211	35,782,800	776,486	45	5,175,000	112,297	15	1,725,000	37,432	1,956,965	0.044%	5
Barrington	1,390,626,360	524	387,550	88	9,021,300	175,915	42	2,047,500	39,926	1	15,000	292	603,683	0.043%	6
Lee	729,919,551	190	98,600	52		196,400	-	-	-	2	30,000	653	295,653	0.041%	7
Derry	3,621,174,466	849	526,167	217		654,320	-	-	-	12	460,000	11,389	1,191,876	0.033%	8
Somersworth	1,116,699,095	384	238,500	65	3,560,700	98,026	-	-	-	2	50,000	1,376	337,902	0.030%	9
Manchester	13,128,827,277	2206	1,306,658	566		2,047,813	81	11,024,100	194,906	30	4,140,300	73,200	3,622,577	0.028%	10
Merrimack	4,902,353,163	1226	817,080	223		398,381	35	2,619,300	44,973	4	60,000	1,030	1,261,464	0.026%	11
Keene	2,201,301,020	662	373,700	102		141,904	18	519,700	16,256	15	270,000	8,445	540,305	0.025%	12
Durham	1,252,334,006	193	122,500	23		116,524	1	110,000	3,070	5	150,000	4,186	246,280	0.020%	13
Concord	5,103,909,256	924	265,625	204		572,803	-	-	-	33	3,691,752	92,736	931,164	0.018%	14
Portsmouth	6,398,641,017	781	521,416	104		378,691	7	1,445,200	21,271	11	225,000	3,381	924,759	0.014%	15

CHAPTER 121
HB 1667 - FINAL VERSION

22-2612
05/08

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty Two

AN ACT relative to the standard and optional veterans' tax credits and the all veterans' tax credit.

Be it Enacted by the Senate and House of Representatives in General Court convened:

1 121:1 Standard and Optional Veterans' Tax Credit. Amend RSA 72:28, IV to read as follows:

2 IV. The following persons shall qualify for the standard veterans' tax credit or the optional
3 veterans' tax credit:

4 (a) Every resident of this state who ***is a veteran, as defined in RSA 21:50, and*** served not
5 less than 90 days on active service in the armed forces of the United States in any qualifying war or
6 armed conflict listed in this section, and ***continues to serve or*** was honorably discharged or an officer ***who***
7 ***continues to serve or was*** honorably separated from service; or the spouse or surviving spouse of such
8 resident, provided that [Title 10] training for active duty by a member of [a] ***the*** national guard or reserve
9 shall be included as service under this subparagraph;

10 (b) Every resident of this state who was terminated from the armed forces because of
11 service-connected disability; or the surviving spouse of such resident; and

12 (c) The surviving spouse of any resident who suffered a service-connected death.

13 121:2 All Veterans' Tax Credit. Amend RSA 72:28-b, IV to read as follows:

14 IV. A person shall qualify for the all veterans' tax credit if the person is a resident of this state who
15 ***is a veteran, as defined in RSA 21:50, and*** served not less than 90 days on active service in the armed
16 forces of the United States and ***continues to serve or*** was honorably discharged or an officer ***who***
17 ***continues to serve or was*** honorably separated from service; or the spouse or surviving spouse of such
18 resident, provided that [Title 10] training for active duty ***or state active duty*** by a member of [a] ***the*** national
19 guard or reserve shall be included as service under this paragraph; provided however that the person is
20 not eligible for and is not receiving a credit under RSA 72:28 or RSA 72:35.

121:3 Effective Date. This act shall take effect 60 days after its passage.

Approved: May 27, 2022
Effective Date: July 26, 2022

2020 – 2021 Veterans Tax Credit

Municipality	Census Data 2020	Veteran's Tax Credit		County
		2020	2021	
1 Barrington	9,326	\$450	\$550	Strafford
2 Dover	32,741	\$660	\$750	Strafford
3 Farmington	6,722	\$500	\$750	Strafford
4 Milton	4,482	\$500	\$500	Strafford
5 Rochester	32,492	\$300	\$300	Strafford
6 Somersworth	11,855	\$500	\$500	Strafford
7 Concord	43,976	\$150	\$150	Merrimack
8 Derry	34,317	\$500	\$500	Rockingham
9 Durham	15,490	\$500	\$500	Strafford
10 Keene	23,047	\$225	\$300	Cheshire
11 Lee	4,520	\$500	\$500	Strafford
12 Manchester	115,644	\$500	\$500	Hillsborough
13 Merrimack	26,632	\$500	\$500	Hillsborough
14 Nashua	91,322	\$500	\$500	Hillsborough
15 Portsmouth	21,956	\$500	\$500	Rockingham
16 Salem	30,089	\$500	\$500	Rockingham
17 Londonderry	25,826	\$500	\$500	Rockingham
18 Bedford	23,322	\$500	\$500	Hillsborough
	Average	\$452	\$487	
	Median	\$500	\$500	
	Mode	\$500	\$500	

2021 Tax Exemptions Census in Progress JHL 10-26-22 .ods

2021 Tax Credit and Exemption Data

Municipality	Census Data 2020	Blind Exemption	Veteran's Tax Credit		County
			2020	2021	
Barrington	9,326	\$15,000	\$450	\$550	Strafford
Dover	32,741	\$115,000	\$660	\$750	Strafford
Farmington	6,722	\$15,000	\$500	\$750	Strafford
Milton	4,482	\$15,000	\$500	\$500	Strafford
Rochester	32,492	\$75,000	\$300	\$300	Strafford
Somersworth	11,855	\$25,000	\$500	\$500	Strafford
Concord	43,976	\$120,234	\$150	\$150	Merrimack
Derry	34,317	\$40,000	\$500	\$500	Rockingham
Durham	15,490	\$30,000	\$500	\$500	Strafford
Keene	23,047	\$18,000	\$225	\$300	Cheshire
Lee	4,520	\$15,000	\$500	\$500	Strafford
Manchester	115,644	\$156,000	\$500	\$500	Hillsborough
Merrimack	26,632	\$15,000	\$500	\$500	Hillsborough
Nashua	91,322	\$94,000	\$500	\$500	Hillsborough
Portsmouth	21,956	\$25,000	\$500	\$500	Rockingham
Bedford	23,322	\$35,000	\$500	\$500	Hillsborough
Salem	30,089	\$90,000	\$500	\$500	Rockingham
Londonderry	25,826	\$50,000	\$500	\$500	Rockingham
Average		\$52,680	\$452	\$487	
Median		\$32,500	\$500	\$500	

2021 Tax Credit and Exemption Data

Municipality	Census Data 2020	Disabled Exemption	Income Limit		Asset Limit		Veteran's Tax Credit		County
			Single	Married	Single	Married	2020	2021	
Barrington	9,326	\$50,000	\$36,000	\$50,000	\$125,000	\$125,000	\$450	\$550	Strafford
Dover	32,741	\$115,000	\$42,000	\$57,000	\$169,000	\$169,000	\$660	\$750	Strafford
Farmington	6,722	-	-	-	-	-	\$500	\$750	Strafford
Milton	4,482	-	-	-	-	-	\$500	\$500	Strafford
Rochester	32,492	\$75,000	\$35,000	\$50,000	\$100,000	\$100,000	\$300	\$300	Strafford
Somersworth	11,855	-	-	-	-	-	\$500	\$500	Strafford
Concord	43,976	-	-	-	-	-	\$150	\$150	Merrimack
Derry	34,317	-	-	-	-	-	\$500	\$500	Rockingham
Durham	15,490	\$110,000	\$38,000	\$52,000	\$155,000	\$155,000	\$500	\$500	Strafford
Keene	23,047	\$33,000	\$32,000	\$43,000	\$61,000	\$87,000	\$225	\$300	Cheshire
Lee	4,520	-	-	-	-	-	\$500	\$500	Strafford
Manchester	115,644	\$156,000	\$41,000	\$55,000	\$100,000	\$130,000	\$500	\$500	Hillsborough
Merrimack	26,632	\$75,000	\$50,000	\$675,000	\$200,000	\$200,000	\$500	\$500	Hillsborough
Nashua	91,322	\$194,000	\$50,000	\$50,000	\$150,000	\$150,000	\$500	\$500	Hillsborough
Portsmouth	21,956	\$235,000	\$43,928	\$60,400	\$175,000	\$175,000	\$500	\$500	Rockingham
Bedford	23,322	\$52,000	\$51,040	\$68,960	\$150,000	\$150,000	\$500	\$500	Hillsborough
Salem	30,089	\$24,000	\$36,150	\$48,200	\$72,400	\$72,400	\$500	\$500	Rockingham
Londonderry	25,826	\$123,625	\$40,800	\$50,300	\$137,000	\$137,000	\$500	\$500	Rockingham
Average		\$103,552	\$41,327	\$104,988	\$132,867	\$137,533	\$452	\$487	
Median		\$92,500	\$40,900	\$51,150	\$143,500	\$143,500	\$500	\$500	

2021 Tax Credit and Exemption Data

Municipality	Census Data	Elderly Exemption			Income Limit		Asset Limit		Veteran's Tax Credit		County
	2020	65-74	75-79	80+	Single	Married	Single	Married	2020	2021	
Barrington	9,326	\$85,000	\$127,500	\$161,500	\$36,000	\$50,000	\$125,000	\$125,000	\$450	\$550	Strafford
Dover	32,741	\$115,000	\$162,000	\$207,000	\$42,000	\$57,000	\$169,000	\$169,000	\$660	\$750	Strafford
Farmington	6,722	\$75,000	\$95,000	\$125,000	\$30,000	\$60,000	\$75,000	\$75,000	\$500	\$750	Strafford
Milton	4,482	\$42,500	\$64,000	\$85,000	\$30,000	\$40,000	\$75,000	\$75,000	\$500	\$500	Strafford
Rochester	32,492	\$75,000	\$100,000	\$125,000	\$35,000	\$50,000	\$100,000	\$100,000	\$300	\$300	Strafford
Somersworth	11,855	\$50,000	\$65,000	\$75,000	\$32,000	\$50,000	\$100,000	\$100,000	\$500	\$500	Strafford
Concord	43,976	\$73,000	\$119,000	\$203,000	\$34,300	\$47,200	\$95,000	\$95,000	\$150	\$150	Merrimack
Derry	34,317	\$85,000	\$125,000	\$165,000	\$35,000	\$45,000	\$150,000	\$150,000	\$500	\$500	Rockingham
Durham	15,490	\$125,000	\$175,000	\$225,000	\$38,000	\$52,000	\$200,000	\$200,000	\$500	\$500	Strafford
Keene	23,047	\$33,000	\$45,000	\$60,000	\$32,000	\$43,000	\$61,000	\$87,000	\$225	\$300	Cheshire
Lee	4,520	\$174,000	\$210,000	\$270,000	\$46,500	\$59,400	\$222,500	\$222,500	\$500	\$500	Strafford
Manchester	115,644	\$156,000	\$210,000	\$280,000	\$41,000	\$55,000	\$100,000	\$130,000	\$500	\$500	Hillsborough
Merrimack	26,632	\$75,000	\$100,000	\$125,000	\$45,000	\$60,000	\$200,000	\$200,000	\$500	\$500	Hillsborough
Nashua	91,322	\$194,000	\$224,000	\$280,000	\$50,000	\$50,000	\$150,000	\$150,000	\$500	\$500	Hillsborough
Portsmouth	21,956	\$235,000	\$285,000	\$335,000	\$43,928	\$60,400	\$175,000	\$175,000	\$500	\$500	Rockingham
Bedford	23,322	\$90,100	\$96,000	\$141,600	\$51,040	\$68,960	\$150,000	\$150,000	\$500	\$500	Hillsborough
Salem	30,089	\$82,000	\$122,900	\$163,800	\$36,150	\$48,200	\$72,400	\$72,400	\$500	\$500	Rockingham
Londonderry	25,826	\$123,652	\$154,500	\$206,000	\$40,800	\$50,300	\$137,000	\$137,000	\$500	\$500	Rockingham
Average		\$104,903	\$137,772	\$179,606	\$38,818	\$52,581	\$130,939	\$134,050	\$452	\$487	
Median		\$85,000	\$123,950	\$164,400	\$37,075	\$50,150	\$131,000	\$133,500	\$500	\$500	

DUTY STATE / COUNTRY	ACTIVE DUTY						NATIONAL GUARD / RESERVE								APF DOD CIVILIAN						GRAND TOTAL
	ARMY	NAVY	MARINE CORPS	AIR FORCE SPACE FORCE	COAST GUARD	TOTAL	ARMY GUARD	ARMY RESERVE	NAVY RESERVE	MARINE CORPS RESERVE	AIR GUARD	AIR FORCE RESERVE	COAST GUARD RESERVE	TOTAL	ARMY	NAVY	MARINE CORPS	AIR FORCE	4TH ESTATE (DOD)	TOTAL	
NEW HAMPSHIRE	46	931	52	26	111	1,166	1,620	845	285	142	1,097	0	6	3,995	461	19	2	258	167	907	6,068

2021 Elderly Exemptions		
	Max Possible	Actual Value
65-74		
Current Exmpt Amounts	9,150,000	6,929,900
Proposed Exmpt Amount	10,980,000	7,927,100
75-79		
Current Exmpt Amounts	8,600,000	6,017,142
Proposed Exmpt Amount	10,320,000	6,707,742
80+		
Current Exmpt Amounts	18,875,000	14,008,700
Proposed Exmpt Amount	22,650,000	15,862,300
Total Dollar Increase of Exmpt From Current to Proposed	7,325,000	3,541,400

2022 Elderly Exemptions		
	Max Possible	Actual Value
65-74		
Current Exmpt Amounts	8,400,000	6,517,800
Proposed Exmpt Amount	10,080,000	7,497,500
75-79		
Current Exmpt Amounts	7,400,000	5,290,200
Proposed Exmpt Amount	8,880,000	6,119,900
80+		
Current Exmpt Amounts	19,125,000	14,175,142
Proposed Exmpt Amount	22,950,000	16,087,642
Total Dollar Increase of Exmpt From Current to Proposed	6,985,000	3,721,900



New Hampshire's Veterans

POPULATION

2,649 National Guard
757 Active Duty

4,097 Reservists
99,249 Veterans

Veteran Population _{1,2}	New Hampshire
Number of Veterans	99,249
Percent of Adult Population that are Veterans	8.5%
Number of Women Veterans	7,370
Percent Women Veterans	7.9%
Number of Military Retirees ₃	9,584
Percent of Veterans that are Military Retirees ₃	10.78%
Number of Veterans Age 65 and Over	49,357
Percent of Veterans Age 65 and Over	52.9
Age Distribution ₁	New Hampshire
75 years and over	25.3%
65 to 74 years	27.2%
65 to 74 years	19.8%
35 to 54 years	20.3%
18 to 34 years	7.3%
Period of Service ₁	New Hampshire
World War II	2.1%
Korean War	6.5%
Vietnam era	37%
Gulf War I	17.0%
Gulf War II	18.5%
Household Income ₂	New Hampshire
200k or more	6.0%
100K to 199.9k	25.0%
50k to 99.9k	34.0%
25k to 49.9k	23.0%
less than 25k	12.0%
Educational Attainment ₁	New Hampshire
Some college or Associate degree	32.1%
Bachelor's or higher	30.6%
VA Healthcare and Benefits ₂	New Hampshire
Number of Veterans Receiving Disability Compensation	20,243
Number of Veterans Receiving Pension	834
Number of Dependency & Indemnity Comp Beneficiaries	1,641
Number of Education Beneficiaries	10,234
Number of Enrolls in VA Healthcare System	45,100
Number of Unique Patients Treated	30,748

Sources of data: Veterans Data Central, www.veteransdata.info
US Dept of Veterans Affairs, Veterans Experience Office,
www.va.gov/vetdata/stateSummaries.asp
US Census Bureau, <https://data.census.gov/cedsci/>
DoD Defense Manpower Data Center, 9/3/17
2019 Home Mortgage Disclosure Act Data
2020 HUD Point in Time Homeless Estimates
This handout was updated 8-6-21.



ECONOMIC WELL BEING

2.9%

Veteran unemployment rate in NH is below the national average of 4.3%.

\$68,900

Median household income of NH Veterans. Median income of all NH households is \$76,768. 65% of Veterans make more than \$50,000/year.



HOUSING & HOMELESSNESS

113

Out of the 113 Veterans experiencing homelessness in NH, 106 are sheltered in emergency or transitional housing. 7 remain unsheltered.*

*2020 HUD Point in Time Homeless Estimate

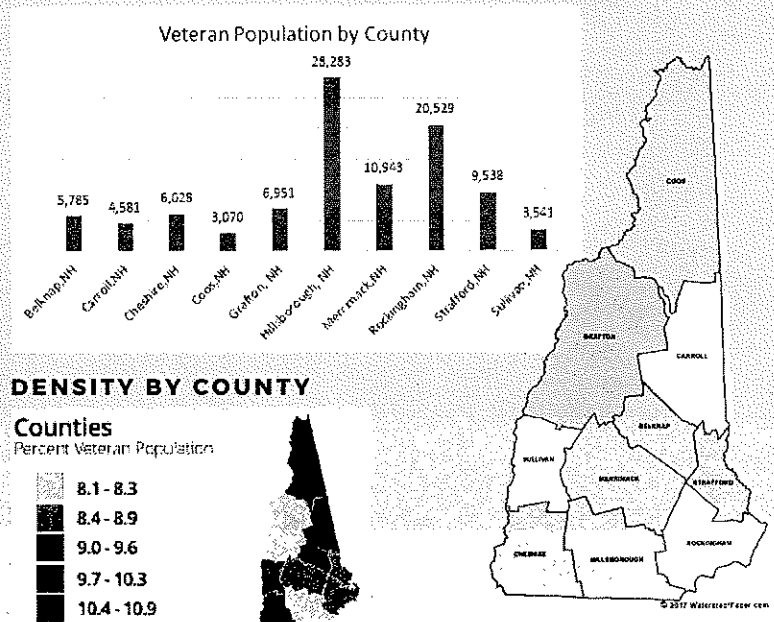
77.5%

Homeownership rate of NH Veterans.

17,311

Approximately 17,311 NH Veterans live in homes with one or more major problems of quality, crowding or cost. Housing affordability is the greatest housing problem among NH Veterans.

VETERAN DISTRIBUTION





Supporting New Hampshire's Veterans

STATE GOVERNMENT

DEPT OF MILITARY AFFAIRS & VETERANS SERVICES

Division of Veterans Services
Division of Community Based Military Programs
NH State Veterans Cemetery
State Veterans Council
NH Military Leadership Team

NH VETERANS HOME

Located in Tilton, NH, the NH Veterans Home strives to provide the best quality of life for NH Veterans with dignity, honor & respect.

NH SUICIDE PREVENTION COUNCIL-- MILITARY & VETERANS COMMITTEE

This committee merged with the NH Governor's Challenge to Prevent Suicide among SMVF team. Committee is co-chaired by Amy Cook.

GOVERNOR'S COMMISSION ON ALCOHOL & OTHER DRUGS-JOINT MILITARY TASK FORCE

Major General Mikolaities, Committee Chair
Funding has been authorized by the Commission to provide services for military and Veterans.

INITIATIVES & NEEDS

Initiatives

Suicide Prevention
NH Veteran-Friendly Businesses
ATQ: Ask, Link, Collaborate
Military/Veteran Family Support

Needs

Coordinated/centralized resource & referral assistance with customized support
Affordable housing
In-home aging services
Increase VA enrollment



VETERANS AFFAIRS

VA Medical Centers

Manchester VA Medical Center

White River Junction VA Medical Center

- VAMC Directors are members of the NH Military Leadership Team.
- Community Based Outpatient Clinics: Conway, Keene, Littleton, Portsmouth, Somersworth, Tilton
- Wide variety of specialists available. VA care has positive health outcomes and is often more accessible.

Veterans Benefit Administration

- \$417,784,000 into NH Veterans pockets in 2020
- VBA Director is member of the NH Military Leadership Team.



COMMUNITY PARTNERS & RESOURCES

There are a variety of groups, coalitions and organizations serving Veterans statewide to meet needs in a variety of areas. The Department of Military Affairs & Veterans Services has representation on, involvement in and/or a partnership with the following:

State Veterans Advisory Committee
Vet Centers (Berlin, Manchester)
North Country Veterans Committee
Seacoast Veterans Committee
Justice Involved Veterans Task Force
Legislative Committee on PTSD & TBI
Manchester Mayor's Challenge Team
NH Veteran-Friendly Business Program Advisory Panel
Lakes Region Veterans Coalition
Community Behavioral Health Association
Governor's Commission on Housing Stability
Alliance for Healthy Aging
NH Military Interstate Compact Commission (MIC3)
Servicelink
2-1-1



2021 Strafford County Exemptions and Tax Credits

	Veterans' Tax Credits					Elderly Exemption							Blind Exemption		Disabled Exemption					
	RSA 72:28	RSA 72:28-b	RSA 72:28-c	RSA 72:29-a	RSA 72:35	RSA 72:39-a							RSA 72:37		Disabled Exemption Adopted	RSA 72:37-b				
Municipality	Veterans' Tax Credit	All Veterans' Tax Credit	Combat Service Tax Credit	Surviving Spouse Tax Credit	Tax Credit for Service-Connected Total Disability	Elderly Exemption 65-74	Elderly Exemption 75-79	Elderly Exemption 80+	Single Income Limit	Married Income Limit	Single Asset Limit	Married Income Limit	Blind Exemption Adopted	Blind Exemption		Disabled Exemption	Single Income Limit	Married Income Limit	Single Asset Limit	Married Income Limit
Barrington	\$550	\$550	\$0	\$2,000	\$3,050	\$85,000	\$127,500	\$161,500	\$36,000	\$50,000	\$125,000	\$125,000	Yes	\$15,000	Yes	\$50,000	\$30,000	\$50,000	\$75,000	\$75,000
Dover	\$750	\$750	\$0	\$2,000	\$4,000	\$115,000	\$162,000	\$207,000	\$42,000	\$57,000	\$169,800	\$169,800	Yes	\$115,000	Yes	\$115,000	\$42,000	\$57,000	\$169,800	\$169,800
Durham	\$500	\$0	\$0	\$2,000	\$2,500	\$125,000	\$175,000	\$225,000	\$38,000	\$52,000	\$200,000	\$200,000	Yes	\$30,000	Yes	\$110,000	\$38,000	\$52,000	\$155,000	\$155,000
Farmington	\$750	\$0	\$0	\$2,000	\$2,000	\$75,000	\$95,000	\$125,000	\$30,000	\$60,000	\$75,000	\$75,000	Yes	\$15,000	No	\$0	\$0	\$0	\$0	\$0
Lee	\$500	\$500	\$0	\$700	\$1,400	\$174,000	\$210,000	\$270,000	\$46,500	\$59,400	\$222,500	\$222,500	Yes	\$15,000	No	\$0	\$0	\$0	\$0	\$0
Madbury	\$500	\$0	\$0	\$700	\$2,000	\$90,000	\$110,000	\$130,000	\$40,000	\$50,000	\$180,000	\$180,000	Yes	\$15,000	No	\$0	\$0	\$0	\$0	\$0
Middleton	\$400	\$0	\$0	\$700	\$2,000	\$20,000	\$25,000	\$30,000	\$30,000	\$40,000	\$75,000	\$75,000	Yes	\$15,000	No	\$0	\$0	\$0	\$0	\$0
Milton	\$500	\$500	\$0	\$700	\$2,500	\$42,500	\$64,000	\$85,000	\$30,000	\$40,000	\$75,000	\$75,000	Yes	\$15,000	No	\$0	\$0	\$0	\$0	\$0
New Durham	\$500	\$500	\$0	\$700	\$1,400	\$45,000	\$65,000	\$90,000	\$26,000	\$35,000	\$60,000	\$60,000	Yes	\$15,000	Yes	\$13,400	\$26,000	\$35,000	\$60,000	\$60,000
Rochester	\$300	\$0	\$0	\$2,000	\$2,000	\$75,000	\$100,000	\$125,000	\$35,000	\$50,000	\$100,000	\$100,000	Yes	\$75,000	Yes	\$75,000	\$35,000	\$50,000	\$100,000	\$100,000
Rollinsford	\$500	\$0	\$0	\$1,400	\$1,400	\$50,000	\$75,000	\$100,000	\$32,000	\$36,000	\$100,000	\$100,000	Yes	\$15,000	No	\$0	\$0	\$0	\$0	\$0
Somersworth	\$500	\$0	\$0	\$2,000	\$2,000	\$50,000	\$65,000	\$75,000	\$32,000	\$50,000	\$100,000	\$100,000	Yes	\$25,000	No	\$0	\$0	\$0	\$0	\$0
Strafford	\$200	\$0	\$0	\$700	\$700	\$30,000	\$40,000	\$50,000	\$30,000	\$40,000	\$75,000	\$75,000	No	\$0	Yes	\$30,000	\$20,000	\$30,000	\$35,000	\$35,000
Average	\$496	\$215	\$0	\$1,354	\$2,073	\$75,115	\$101,038	\$128,731	\$34,423	\$47,646	\$119,792	\$119,792		\$28,077		\$30,262	\$14,692	\$21,077	\$45,754	\$45,754
Median	\$500	\$0	\$0	\$1,400	\$2,000	\$75,000	\$95,000	\$125,000	\$32,000	\$50,000	\$100,000	\$100,000		\$15,000		\$0	\$0	\$0	\$0	\$0
Mode	\$500	\$0	\$0	\$2,000	\$2,000	\$75,000	\$65,000	\$125,000	\$30,000	\$50,000	\$75,000	\$75,000		\$15,000		\$0	\$0	\$0	\$0	\$0

2021 Strafford County Exemptions and Tax Credits

The Statistics Below DO NOT include any data above entered as “\$0”

Municipality	Veterans' Tax Credits					Elderly Exemption							Blind Exemption		Disabled Exemption					
	RSA 72:28	RSA 72:28-b All Veterans' Tax Credit	RSA 72:28-c Combat Service Tax Credit	RSA 72:29-a Surviving Spouse Tax Credit	RSA 72:35 Tax Credit for Service- Connected Total Disability	Elderly Exemption 65-74	Elderly Exemption 75-79	Elderly Exemption 80+	RSA 72:39-a Single Income Limit	Married Income Limit	Single Asset Limit	Married Income Limit	RSA 72:37 Blind Exemption Adopted	Blind Exemption	Disabled Exemption Adopted	Disabled Exemption	RSA 72:37-b Single Income Limit	Married Income Limit	Single Asset Limit	Married Income Limit
Barrington	\$550	\$550		\$2,000	\$3,050	\$85,000	\$127,500	\$161,500	\$36,000	\$50,000	\$125,000	\$125,000	Yes	\$15,000	Yes	\$50,000	\$30,000	\$50,000	\$75,000	\$75,000
Dover	\$750	\$750		\$2,000	\$4,000	\$115,000	\$162,000	\$207,000	\$42,000	\$57,000	\$169,800	\$169,800	Yes	\$115,000	Yes	\$115,000	\$42,000	\$57,000	\$169,800	\$169,800
Durham	\$500			\$2,000	\$2,500	\$125,000	\$175,000	\$225,000	\$38,000	\$52,000	\$200,000	\$200,000	Yes	\$30,000	Yes	\$110,000	\$38,000	\$52,000	\$155,000	\$155,000
Farmington	\$750			\$2,000	\$2,000	\$75,000	\$95,000	\$125,000	\$30,000	\$60,000	\$75,000	\$75,000	Yes	\$15,000	No					
Lee	\$500	\$500		\$700	\$1,400	\$174,000	\$210,000	\$270,000	\$46,500	\$59,400	\$222,500	\$222,500	Yes	\$15,000	No					
Madbury	\$500			\$700	\$2,000	\$90,000	\$110,000	\$130,000	\$40,000	\$50,000	\$180,000	\$180,000	Yes	\$15,000	No					
Middleton	\$400			\$700	\$2,000	\$20,000	\$25,000	\$30,000	\$30,000	\$40,000	\$75,000	\$75,000	Yes	\$15,000	No					
Milton	\$500	\$500		\$700	\$2,500	\$42,500	\$64,000	\$85,000	\$30,000	\$40,000	\$75,000	\$75,000	Yes	\$15,000	No					
New Durham	\$500	\$500		\$700	\$1,400	\$45,000	\$65,000	\$90,000	\$26,000	\$35,000	\$60,000	\$60,000	Yes	\$15,000	Yes	\$13,400	\$26,000	\$35,000	\$60,000	\$60,000
Rochester	\$300			\$2,000	\$2,000	\$75,000	\$100,000	\$125,000	\$35,000	\$50,000	\$100,000	\$100,000	Yes	\$75,000	Yes	\$75,000	\$35,000	\$50,000	\$100,000	\$100,000
Rollinsford	\$500			\$1,400	\$1,400	\$50,000	\$75,000	\$100,000	\$32,000	\$36,000	\$100,000	\$100,000	Yes	\$15,000	No					
Somersworth	\$500			\$2,000	\$2,000	\$50,000	\$65,000	\$75,000	\$32,000	\$50,000	\$100,000	\$100,000	Yes	\$25,000	No					
Strafford	\$200			\$700	\$700	\$30,000	\$40,000	\$50,000	\$30,000	\$40,000	\$75,000	\$75,000	No		Yes	\$30,000	\$20,000	\$30,000	\$35,000	\$35,000
Average	\$496	\$560		\$1,354	\$2,073	\$75,115	\$101,038	\$128,731	\$34,423	\$47,646	\$119,792	\$119,792		\$30,417		\$65,567	\$31,833	\$45,667	\$99,133	\$99,133
Median	\$500	\$500		\$1,400	\$2,000	\$75,000	\$95,000	\$125,000	\$32,000	\$50,000	\$100,000	\$100,000		\$15,000		\$62,500	\$32,500	\$50,000	\$87,500	\$87,500
Mode	\$500	\$500		\$2,000	\$2,000	\$75,000	\$65,000	\$125,000	\$30,000	\$50,000	\$75,000	\$75,000		\$15,000						
Rochester	\$300	\$0		\$2,000	\$2,000	\$75,000	\$100,000	\$125,000	\$35,000	\$50,000	\$100,000	\$100,000	Yes	\$75,000	Yes	\$75,000	\$35,000	\$50,000	\$100,000	\$100,000
Proposed Rochester	\$300	\$0		\$2,000	\$2,000	\$90,000	\$120,000	\$150,000	\$38,500	\$55,000	\$120,000	\$120,000	Yes	\$75,000	Yes	\$75,000	\$35,000	\$50,000	\$100,000	\$100,000
Proposed %	60%	0%		148%	96%	120%	119%	117%	112%	115%	100%	100%		247%		114%	110%	109%	101%	101%
Dover %	151%	134%		148%	193%	153%	160%	161%	122%	120%	142%	142%		378%		175%	132%	125%	171%	171%
Farmington	151%	0%		148%	96%	100%	94%	97%	87%	126%	63%	63%		49%		0%	0%	0%	0%	0%
Rochester	60%	0%		148%	96%	120%	119%	117%	112%	115%	100%	100%		247%		114%	110%	109%	101%	101%