

**MINUTES  
COUNCIL WORKSHOP  
DOVER CITY COUNCIL  
WEDNESDAY  
SEPTEMBER 1, 2004**

**NON PUBLIC SESSION  
CITY MANAGER'S OFFICE  
6:30 P.M.**

The City Council met in non public session to discuss land matters.

NOTE: This session was considered a NON-Public MEETING IN ACCORDANCE WITH RSA: 91-A:3 for the purpose of discussing land issues..

**WORKSHOP  
CITY COUNCIL CHAMBERS  
7:00 P.M.**

**Mayor Myers opened the workshop session at 7:10 after the City Manager addressed protestors from the Back Road area.**

Councilors Present: Darlene Colwell-Ellis, Doug DeDe, Robert Keays, Jason Hindle, Scott Myers, Otis Perry, Dean Trefethen. Councilors absent: Matt Mayberry

1. PLEDGE OF ALLEGIANCE

Councilor Colwell-Ellis led the Pledge of Allegiance.

2. DISCUSSION RE:

A. ELDERLY TAX CREDITS

Mayor Myers explained that he asked for this item to be discussed at a workshop because he has had many questions about the different tax credits, exemptions, etc. and how they work.

Finance Director Jeff Harrington presented a handout which included several graphs of various assessed value figures, exemption information for the last 10 fiscal years as well as State RSA's relative to various exemptions (See meeting folder). He stated that this is a good time to have this discussion because the City is changing the time frame for when people will apply for various credits, which currently are all different. He stated that as of the next tax year all will have the deadline of April 15<sup>th</sup> which allows this to be in place before the tax rate is set in October. Residents will be notified of this change in their December tax bill.

Harrington explained the difference between an exemption and a credit is that an exemption is taken off the top of the value and credit is something that is taken of the total amount due.

Discussion ensued regarding various scenarios of income levels, housing situations etc, and how the tax credits or exemptions would and wouldn't apply, which is outlined in the handout (see 09-01-04 meeting folder).

Mayor Myers asked what are the city-wide impacts of these exemptions/credits to the tax payers.

Harrington explained that the total value of exemptions is \$31,300,000 which equals \$572,000 in taxes or 23 cents on the tax rate.

Trefethen asked about the income/asset qualifying criteria and is it set by the State or by the City.

Harrington explained that the state provides the minimum allowed but the city can raise the levels.

Beecher asked how Dover compares with other communities.

Harrington stated we are average on most exemptions but some of them we are more generous than other communities.

Perry stated that it seems we do this every first year of a new Council.

Harrington stated that we try to keep up with the rates but it would make more sense to have this be percentage based.

Beecher stated that he feels this is a good exercise to go through anyway because sometimes there is no history with the Council and they need to learn how this works.

Perry asked if the qualifications get raised along with the exemptions and also wonders if we are preparing for the projections of our aging population.

Jeff explained that the Council adopted a resolution that raises the level every year for 5 years.

Mayor Myers concluded by directing people to the Tax Assessor's office with any questions they may have regarding their assessments.

Harrington stated that the change in valuation notices will be sent out shortly and people can then request informal hearings to review the information.

Mayor Myers clarified that even if they don't request an informal hearing people can still appeal. Jeff stated yes.

## ~~B. COAST~~

### 2. ADJOURN

Hindle moved to adjourn, seconded by Trefethen. Motion passed unanimously. Meeting adjourned at 8:05 p.m.