

**2023 Special Town Meeting  
Town of Bow, New Hampshire**

**Wednesday, August 16, 2023 at 6:00 p.m.  
Bow High School Auditorium  
55 Falcon Way, Bow NH 03304**

**Call to Order**

The Special Town meeting convened on Wednesday, August 16, 2023 at 6:00 p.m. by Town Moderator Peter Imse. The Moderator read the opening paragraph of the 2023 Special Town Meeting Warrant, This meeting is being recorded and available at the following link: [Town of Bow NH Meeting - 8/16/2023 - YouTube](#)

**Pledge of Allegiance**

All present rose and recited the Pledge of Allegiance.

**Introduction and Remarks**

Moderator Imse welcomed all to this Special Town Meeting. The Select Board has given him special dispensation to eliminate the introduction of board members and go right onto the main meeting. Moderator Imse would like to thank Connor Parsik who is recording this meeting.

The Moderator recognized Greg Cordier President of the Men's Club. There has been some difficulty in getting the award for Bow's Citizen of the Year, which was originally announced in April. The club would like to take a few minutes to present the award to James Dimick. Mr. Dimick is recognized for his devotion to the history of Bow. He has been a member of the Bow Heritage Commission since 2016 and instrumental in establishing the Baker Heritage Room at the Baker Free Library. He helped photograph and inventory the Henry Baker book collection and arrange an exhibit of Bow historical farm equipment and tools at the library. He also maintains the Bow Heritage Commission website.

Moderator Imse stated he would use the standard moderator rules that were printed in the March 2023 Town Report. Moderator Imse said he thinks it is appropriate for us to just pause and be thankful that we can meet like this in a free and Democratic manner. We can listen to one another, and we can vote and make major decisions about our town without threats of violence that so many citizens in countries around the world face.

**Special Town Meeting Warrant  
Town of Bow, New Hampshire**

To the Inhabitants of the Town of Bow in the County of Merrimack, in said State, qualified to vote in Town affairs.

You are hereby notified to meet at the Bow High School Auditorium on Wednesday, August 16, 2023 at 6:00 p.m. to act upon the following warrant articles:

**WARRANT ARTICLE #1** –moved by Ron Jobel and seconded by Ray Johnson.

1. Shall the Town vote to re-adopt the provisions of RSA 72:28, II, the Optional Veterans' Tax Credit in the amount of \$500.00 with an effective date of adoption of April 1, 2023? If adopted, the following individuals will be eligible for the Veteran's Tax Credit: (a) every resident of this state who is a veteran, as defined by RSA 21:50, and who served not less than 90 days on active service in the armed forces of the United States in any qualifying war or armed conflict listed in RSA 72:28, V and continues to serve or was honorably discharged or an officer honorably separated from service; or the spouse or surviving spouse of such resident, (b) every resident of this state who was terminated from the armed forces because of a service-connected disability; or the surviving spouse of such resident; and (c) the surviving spouse of any resident who suffered a service-connected death. This tax credit shall replace and shall not be in addition to the standard veteran's tax credit and shall be subtracted in accordance with RSA 72:28, III. (Majority vote required)

Selectman Chair Mike Wayne spoke to the Article.

The New Hampshire Legislature voted, and Governor Sununu signed into law House Bill (HB) 1667 which expanded the Veteran's Credit to active-duty personnel. There was a technical release from the New Hampshire Department of Revenue (DRA) in October 2022, but the town's assessing company missed the notice. This Article should have been on the Warrant for the 2023 but was not. This special Town Meeting is to hear that Article. If this Article isn't passed, none of the Veterans will get the money. The Town will have to pay back the \$250.00 credit issued in July's tax bill and no credit will be issued in December's tax bill.

Moderator Imse asked for comments. Harry Judd, 25 Stack Drive, asked if the new Article was passed, would it extend to additional parties that were eligible? Town Manager Stack replied, it would extend to the additional parties, but they would need to apply for it. Further, Mr. Judd, reading the DRA informational release dated October 22, 2022, states that re-adoption is *required*, not optional. He then asked what the current tax credit for Veterans is. Chair Wayne stated the standard tax credit is \$500 and according to the FY 22 Town Report, 283 people qualify for it for a total of \$141,500. Mr. Judd asked if the Town knew how many additional persons could apply, to which Chair Wayne stated they didn't know until the Veterans applied. Mr. Judd wanted the taxpayers to be aware that there may be an increase in the number of credits but at this time, the total number is not known.

Mary Beth Walz, 25 Stack Drive, spoke next. Any tax credit for Veterans raises the tax rate. She expressed concern there could be "thousands" of additional applications causing a substantial tax rate increase. Selectman Poulin clarified some points contained in the warrant articles. Discussion around the statutory definition of Veteran occurred.

Warren Perry, 1 Crocket Drive, clarified that RSA 21:50 did not change the definition of Veteran but only added "active duty" to that definition. The existing law didn't change it just added active duty veterans to the eligibility criteria. The soldiers were not eligible before because they aren't considered "veterans" until they leave the service. He thinks there will be less than ten new applications.

Tom O'Donovan, 20 South Bow Dunbarton Road, a veteran, pointed out that the Article says a Veteran and then lists all the additional criteria to meet to be eligible for this credit. It doesn't mean all Veterans. Mr. O'Donovan was concerned about what the Town didn't do to recognize veterans, pointing out the legislation says, "up to \$750.00" while the Town is only providing \$500.00. Mr. O'Donovan moved to amend the Article to replace the "\$500.00" in the second line to "\$750.00". Seconded by Chris Lins.

Selectwoman Colby clarified that the model warrant article from DRA still includes an amount between \$51 and \$750 may be allowed for the credit. Edward McKenna, 25 Logging Hill Road, spoke in favor of the amendment.

Moderator Imse called for any further comments. Sensing none, he called for a vote on the Amendment to Article #1. **Motion carried on the amendment to Article #1 by majority vote.**

Moderator Imse called for a vote on Warrant Article #1, as Amended. **Motion carried on Article #1, as amended by majority vote.**

### **WARRANT ARTICLE #2** –moved by Harry Judd and seconded by Anthony Foote

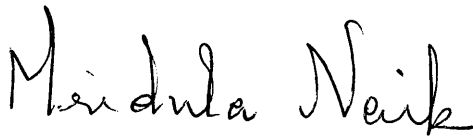
2. Shall the Town vote to re-adopt the provisions of RSA 72:28-b, the All Veterans' Tax Credit with an effective date of adoption of April 1, 2023? If re-adopted, the credit will be available to any resident of the state who is a veteran as defined in RSA 21:50, or the spouse or surviving spouse of any such resident, who (1) served not less than 90 days on active service in the armed forces of the United States and (2) continues to serve or was honorably discharged or an officer who continues to serve or was honorably separated from services and (3) is not eligible for or receiving a credit under RSA 72:28 or RSA 72:35. If re-adopted, the credit granted will be five hundred and 00/100 dollars (\$500.00), the same amount as the standard or optional veterans' tax credit voted by the Town under RSA 72:28. This tax credit shall be subtracted in accordance with RSA 72:28-b, III. This article shall be contingent on the passage of Article 1. If the Town Meeting votes "no" on Article 1, this Article shall be null and void. (Majority vote required)

Moderator Imse called for comments on Warrant Article #2. Ron Jobel moved to amend Article #2 by replacing the "\$500.00" in the second line with "\$750.00" in order to be consistent with Article #1. Motion was seconded by Anthony Foote. The Moderator called for comments on the amendment. Sensing none, he called for a vote. **Motion carried on the amendment to Article #2 by majority vote.**

The Moderator called for comments on Article #2, as Amended. Sensing none, he called for a vote. **Article #2, as Amended carried by majority vote.**

### **ADJOURN**

Moderator Imse asked for any other comments, questions, or reports. Hearing none, he called for a motion to adjourn. Anthony Foote moved and Chris Lins seconded a motion to adjourn the 2023 Bow Special Town Meeting at 6:40 PM. **Motion carried by majority vote.**



Mridula Naik, Town Clerk/Tax Collector

Recorded and prepared by Wendy Gilman, Recording Secretary.