

While I won't be able to attend the public hearing, one issue that might need to be revisited in some way is the business personal property taxes on very small/craft/home businesses. We have to pay personal property tax on our duct tape business - it's rarely more than about \$10/year but we have to do paperwork, the town has to process paperwork, it's more of a headache than anything else. I know that when dealing with paying the state sales/use tax collected, after a year of quarterly payments, if the amount remitted is under a certain threshold, it becomes annual (less paperwork for everyone). Perhaps, after two or three years (a couple of grand list cycles), if the property tax due/paid by a small business is under \$50 (or some such threshold), they are exempt from paying business personal property tax for 5 years (or some fixed timeframe). That would reduce the amount of paperwork/overhead for everyone yet it would catch up with those who 'suddenly' balloon up and make large capital expenditures for fixturing and all after that second or third year. Yes, there might be those who 'offload' items in those fifth years to avoid taxes, but there are those who will try to cheat the system regardless. The rest of us would simply do paperwork once every 5 years to show that we still don't owe more than \$50 in business personal property tax. And, hey, if we actually managed to grow to the point we had that much business-related stuff, I'd be GLAD to pay additional tax.

Debra Rossing