

STATE OF NEW HAMPSHIRE

DEPARTMENT OF
REVENUE ADMINISTRATION



MUNICIPAL & PROPERTY DIVISION

2022
EXEMPTIONS AND TAX CREDITS
SUMMARY REPORT
by County

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION

2022
EXEMPTIONS & TAX CREDITS SUMMARY

This report presents the exemptions and tax credits available in each municipality for 2022 as compiled by the New Hampshire Department of Revenue Administration.

Annually, each municipality is required to report and certify to the Department of Revenue Administration the assessed valuation of all taxable property on the Summary Inventory of Valuation, MS-1 Report. Assessment information is also gathered regarding exemptions and tax credits as well as taxes raised by each municipality. An exemption is an amount deducted from a taxpayer's assessment versus a tax credit which is an amount deducted from the taxes due.

The following is an explanation of the information contained in this report.

VETERANS' TAX CREDITS: RSA 72:28, 72:29-a and 72:35 are standard credits for individuals who qualify and do not require adoption by a municipality at an annual meeting. RSA 72:28-b and 72:27-c are optional and do require adoption at an annual meeting. Any modification to a credit amount, whether standard or optional (once adopted), requires a vote at an annual meeting. Standard exemptions and tax credits with the option to modify must be adopted under the provisions of RSA 72:27-a.

- Veterans' Tax Credit: [RSA 72:28](#)
 - Standard \$50 / Optional \$51 up to \$750
- All Veterans' Tax Credit: [RSA 72:28-b](#)
 - If adopted by municipality. Standard \$50 / Optional \$51 up to \$750
- Optional Tax Credit for Combat Service: [RSA 72:28-c](#)
 - If adopted by municipality. Optional \$50 up to \$500
- Surviving Spouse: [RSA 72:29-a](#)
 - Standard \$700 / Optional \$701 up to \$2,000
- Tax Credit for Service-Connected Total Disability: [RSA 72:35](#)
 - Standard \$700 / Optional \$701 up to \$4,000

VETERANS' EXEMPTION

- Certain Disabled Veterans (EXEMPTION) [RSA 72:36-a](#) This exemption is available to any person who qualifies and is based on the value of the property.

ELDERLY EXEMPTION: [RSA 72:39-a](#) and [RSA 72:39-b](#). This report includes the exemption amounts for each age category and applicable income and asset limits adopted by each municipality. To qualify, a person must be 65 years of age, or older, on or before April 1 of year for which exemption is claimed.

- **Residency Requirement:** Three consecutive years preceding April 1. Property must be owned by a resident or owned by a resident jointly or in common with the resident's spouse, either of whom meets the age requirement for the exemption claimed, and when they have been married for at least five years.

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- **Age Categories:** State minimum for all age categories: \$5,000 or optional amount adopted by municipality.
 - 65 -74
 - 75 -79
 - 80+
- **INCOME LIMITS:** State minimum: single \$13,400, married \$20,400 or optional amount adopted by municipality.
- **ASSET LIMITS:** State minimum: single \$35,000, married \$35,000 or optional amount adopted by municipality.

DISABLED EXEMPTION: [RSA 72:37-b](#) – This is a local optional exemption that must be adopted by municipality. Upon adoption by a city or town as provided in RSA 72:27-a, any person who is eligible under Title II or Title XVI of the federal Social Security Act for benefits to the disabled shall receive a yearly exemption in an amount to be chosen by the town or city. Upon the adoption of this paragraph by a city or town as provided in RSA 72:27-a, any person who at any time previously was eligible under Title II or Title XVI of the federal Social Security Act for benefits to the disabled, but who is no longer eligible for such federal benefits due to reasons other than the status of that person's disability, shall be eligible for the exemption under paragraph I or I-a, or both as may be applicable, provided that the person submits an affidavit from a physician licensed in New Hampshire that attests to the fact that the person continues to meet the criteria for disability that are used under Title II or Title XVI of the federal Social Security Act. Applicants must meet applicable income and asset limits.

- **RESIDENCY REQUIREMENT:** 5 consecutive years preceding April 1. Property must be owned by a resident: or owned by a resident jointly or in common with the resident's spouse, either of whom meets the requirement for the exemption claimed, and when they have been married for at least five years.
- **INCOME LIMITS:** state minimum: single \$13,400, married \$20,400 or optional amount adopted by municipality.
- **ASSET LIMITS:** state minimum: single \$35,000, married \$35,000 or optional amount adopted by municipality.

BLIND EXEMPTION: [RSA 72:37](#) – The standard exemption amount is \$15,000 or an optional amount adopted by a town or city. Every inhabitant who is legally blind as determined by the blind services program, bureau of vocational rehabilitation, department of education shall be exempt each year on the assessed value, for property tax purposes, of his or her residential real estate to the value of \$15,000, and a city or town may exempt any amount it may determine is appropriate to address significant increases in property values in accordance with the procedures in RSA 72:27-a. The term "residential real estate" as used in this section shall mean the same as defined in RSA 72:29.

DEAF EXEMPTION: [RSA 72:38-b](#) – This is a local optional exemption that must be adopted by a town or city. Upon adoption, the standard exemption amount is \$15,000 or an optional amount adopted by municipality. For purposes of this section, "deaf person or person with severe hearing impairment" means a person who has a 71 Db hearing average hearing loss or greater in the better ear as determined by a licensed audiologist or qualified otolaryngologist, who may rely on a visual means of communication, such as American Sign Language or speech recognition, and whose hearing is so

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impaired as to substantially limit the person from processing linguistic information through hearing, with or without amplification, so as to require the use of an interpreter or auxiliary aid. Applicant must meet applicable income and asset limits.

- **RESIDENCY REQUIREMENT:** 5 consecutive years preceding April 1. Property must be owned by a resident or owned by a resident jointly or in common with the resident's spouse, either of whom meets the age requirement for the exemption claimed, and when they have been married for at least five years.
- **INCOME LIMITS:** State minimum: single \$13,400, married \$20,400 or optional amount adopted by municipality.
- **ASSET LIMITS:** State minimum: single \$35,000, married \$35,000 or optional amount adopted by municipality.

EDUCATIONAL AND SPECIAL EXEMPTIONS

These are standard exemptions and do not require adoption at an annual meeting. The exemption amounts are determined by the municipality pursuant to each applicable statute, with the exception of the school, dining, dormitory and kitchen exemption, which is \$150,000.

- Water & Air Pollution Control Exemption
 - Non-Utility
 - Utility
- School Dining Dormitory and Kitchen Exemption
- Improvements to Assist Persons with Disabilities
- Improvements to Assist Deaf Persons

WATER & AIR POLLUTION CONTROL FACILITIES EXEMPTION: [RSA 72:12-a](#) [Utility & Non-Utility] - Any person, firm, or corporation which builds, constructs, installs, or places in use in this state any treatment facility, device, appliance, or installation wholly or partly for the purpose of reducing, controlling, or eliminating any source of air or water pollution shall be entitled to have the value of said facility and any real estate necessary therefor, or a percentage thereof determined in accordance with this section, exempted from the taxes levied under this chapter for the period of years in which the facility, device, appliance, or installation is used in accordance with the provisions of this section. This paragraph shall not apply to privately-owned landfills or ancillary facilities located at such landfills or to sewage disposal systems installed pursuant to RSA 485-A:29 through RSA 485-A:44 and rules adopted pursuant thereto, except that any exemption for a sewage disposal system granted prior to January 1, 2010 shall remain in effect. Approval for exemption filed with the department of environmental services.

SCHOOL, DINING, DORMITORY and KITCHEN EXEMPTION: [RSA 72:23 IV](#) – The standard exemption amount is \$150,000 per property. The buildings and structures of schools, seminaries of learning, colleges, academies and universities organized, incorporated or legally doing business in this state and owned, used and occupied by them directly for the purposes for which they are established, including but not limited to the dormitories, dining rooms, kitchens, auditoriums, classrooms, infirmaries, administrative and utility rooms and buildings connected therewith, athletic fields and facilities and gymnasiums, boat houses and wharves belonging to them and used in connection therewith, and the land thereto appertaining but not including lands and buildings not used and occupied directly for the purposes for which they are organized or incorporated, and the personal property used by them directly

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for the purposes for which they are established, provided none of the income or profits are divided among the members or stockholders or used or appropriated for any other purpose than the purpose for which they are organized or established; provided further that if the value of the dormitories, dining rooms and kitchens shall exceed \$150,000, the value thereof in excess of said sum shall be taxable.

IMPROVEMENTS TO ASSIST PERSONS WITH DISABILITIES: [RSA 72:37-a](#) - Every owner of residential real estate upon which he resides, and to which he has made improvements for the purpose of assisting a person with a disability who also resides on such real estate, is each year entitled to an exemption from the assessed value, for property tax purposes, upon such residential real estate determined by deducting the value of such improvements from the assessed value of the residential real estate before determining the taxes upon such real estate. The exemption under this section shall apply only in taxable years during which the person with a disability resided on the residential real estate for which the exemption is claimed on April 1 in any given year.

IMPROVEMENTS TO ASSIST THE DEAF: [RSA 72:38-b V](#) - Every owner of residential real estate upon which he or she resides, and to which he or she has made improvements for the purpose of assisting a person who is deaf or severely hearing impaired who also resides on such real estate, is each year entitled to an exemption from the assessed value, for property tax purposes, upon such residential real estate determined by deducting the value of such improvements from the assessed value of the residential real estate before determining the taxes upon such real estate.

The exemption under this paragraph shall apply only in taxable years during which the person who is deaf or severely hearing impaired resided on the residential real estate for which the exemption is claimed on April 1 in any given year.

LOCAL OPTIONAL EXEMPTIONS

The following exemptions must be adopted by a municipality at an annual meeting. Each exemption amount is determined by the municipality. These include the disabled and deaf exemptions, described above. All modifications to standard exemption and tax credit amounts must be adopted under the provisions of RSA 72:27-a.

ADDITIONAL SCHOOL DINING, DORMITORY and KITCHEN EXEMPTION: [RSA 72:23 IV](#) – A municipality at an annual town meeting or the governing body of a city may vote to increase the amount of the exemption upon dormitories, dining rooms and kitchens.

SOLAR ENERGY SYSTEMS EXEMPTION: [RSA 72:62](#) - An exemption from the assessed value, for property tax purposes, for persons owning real property which is equipped with a solar energy system as defined in RSA 72:61.

WIND-POWERED ENERGY SYSTEMS EXEMPTION: [RSA 72:66](#) - An exemption from the assessed value, for property tax purposes, for persons owning real property which is equipped with a wind-powered energy system.

WOODHEATING ENERGY SYSTEMS EXEMPTION: [RSA 72:70](#) - An exemption from the assessed value, for property tax purposes, for persons owning real property which is equipped with a wood-heating energy system.

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ELECTRIC ENERGY STORAGE SYSTEMS: [RSA 72:85](#) - An exemption from the assessed value, for property tax purposes, for persons owning real property which is equipped with an electrical energy storage system.

RENEWABLE GENERATION FACILITIES AND ELECTRIC ENERGY SYSTEMS: [RSA 72:87](#) - An exemption from the assessed value, for property tax purposes, of a renewable generation facility and an electric energy storage system located behind the retail meter of a customer-generator.

To apply for a tax credit or exemption, complete and file the following form(s) with your municipality:

- PA-29, [Permanent Application for Property Tax Credits/Exemptions](#)
- PA-33, [Statement Of Qualification for Property Tax Credit, Exemption or Tax Deferral](#)
 - This form is required if the property is held in a life estate or trust

All forms may be found on the DRA website at: [All Department | Forms & Instructions | NH Department of Revenue Administration](#)

For complete information, please refer to the State Statutes, provided, and Administrative Rules governing the exemptions and tax credits, [Rev 400](#). For further explanation about the information contained in this report, please contact the Department of Revenue Administration, Municipal & Property Division at (603) 230-5950.

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BELKNAP COUNTY													
	Veterans' Tax Credits						Elderly Exemption						
	RSA 72:28	RSA 72:28-b	RSA 72:28-c	RSA 72:29-a	RSA 72:35	RSA 72:36-a	RSA 72:39-a						
Municipality	Standard and Optional Veterans' Tax Credit	All Veterans' Tax Credit	Optional Credit for Combat Service	Surviving Spouse Tax Credit	Tax Credit for Service-Connected Total Disability	Certain Disabled Veterans' Exemption	Elderly Exemption 65-74	Elderly Exemption 75-79	Elderly Exemption 80+	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit
Alton	750	750	0	700	1,400	Value of Property	40,000	60,000	80,000	25,000	44,000	50,000	50,000
Barnstead	500	500	0	700	1,400		30,000	40,000	50,000	35,000	45,000	75,000	75,000
Belmont	500	500	0	1,400	1,400		65,000	80,000	125,000	25,000	35,000	150,000	150,000
Center Harbor	500	500	0	700	1,400		15,000	25,000	45,000	20,000	30,000	50,000	50,000
Gilford	500	500	0	2,000	2,000		45,000	60,000	75,000	25,000	35,000	90,000	90,000
Gilmanton	500	0	0	700	1,600		80,000	100,000	120,000	27,000	40,000	120,000	120,000
Laconia	500	500	0	700	2,000		50,000	65,000	85,000	25,000	35,000	75,000	75,000
Meredith	500	500	0	1,500	4,000		50,000	70,000	90,000	25,000	37,000	75,000	75,000
New Hampton	500	500	0	700	2,000		35,000	45,000	125,000	30,000	40,000	75,000	75,000
Sanbornton	500	500	0	700	1,400		40,000	50,000	70,000	25,000	40,000	60,000	60,000
Tilton	500	500	0	2,000	2,000	50,000	80,000	125,000	26,000	34,000	70,000	70,000	

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BELKNAP COUNTY													
Municipality	Disabled Exemption						Blind	Deaf Exemption					
	RSA 72:37-b						RSA 72:37	RSA 72:38-b					
	Disabled Exemption Adopted	Disabled Exemption	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit	Blind Exemption	Deaf Exemption Adopted	Deaf Exemption	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit
Alton	Yes	40,000	25,000	44,000	50,000	50,000	15,000	No	0	0	0	0	0
Barnstead	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Belmont	Yes	50,000	25,000	35,000	100,000	100,000	15,000	No	0	0	0	0	0
Center Harbor	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Gilford	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Gilmanton	Yes	35,000	13,400	20,400	35,000	35,000	15,000	No	0	0	0	0	0
Laconia	No	0	0	0	0	0	40,000	No	0	0	0	0	0
Meredith	Yes	90,000	25,000	37,000	75,000	75,000	30,000	No	0	0	0	0	0
New Hampton	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Sanbornton	Yes	25,000	25,000	40,000	60,000	60,000	15,000	No	0	0	0	0	0
Tilton	Yes	50,000	26,000	34,000	70,000	70,000	45,000	No	0	0	0	0	0

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CARROLL COUNTY													
	Veterans' Tax Credits							Elderly Exemption					
	RSA 72:28	RSA 72:28-b	RSA 72:28-c	RSA 72:29-a	RSA 72:35	RSA 72:36-a	RSA 72:39-a						
Municipality	Standard and Optional Veterans' Tax Credit	All Veterans' Tax Credit	Optional Credit for Combat Service	Surviving Spouse Tax Credit	Tax Credit for Service-Connected Total Disability	Certain Disabled Veterans' Exemption	Elderly Exemption 65-74	Elderly Exemption 75-79	Elderly Exemption 80+	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit
Albany	500	0	0	2,000	2,000	Value of Property	25,000	30,000	35,000	15,400	25,400	35,000	35,000
Bartlett	300	300	0	700	700		10,000	20,000	30,000	20,000	30,000	125,000	125,000
Brookfield	250	250	0	700	1,400		30,000	45,000	60,000	25,000	30,000	50,000	50,000
Chatham	500	0	0	2,000	2,000		5,000	5,000	5,000	13,400	20,400	35,000	35,000
Conway	500	500	0	700	4,000		75,000	90,000	105,000	28,000	37,000	75,000	75,000
Eaton	500	500	0	700	4,000		20,000	25,000	40,000	17,000	30,000	35,000	50,000
Effingham	500	0	0	2,000	2,000		15,000	20,000	25,000	20,000	29,000	35,000	52,500
Freedom	250	250	0	700	1,400		12,000	25,000	50,000	19,000	25,000	50,000	50,000
Hale's Location	500	500	0	700	700		5,000	5,000	5,000	13,400	20,400	35,000	35,000
Hart's Location	50	0	0	700	700		5,000	5,000	5,000	13,400	20,400	35,000	35,000
Jackson	500	500	0	700	1,400		23,100	34,650	57,750	23,100	34,650	75,075	75,075
Madison	500	0	0	700	2,000		12,000	25,000	50,000	35,000	35,000	125,000	125,000
Moultonborough	500	500	0	700	1,400		50,000	75,000	100,000	25,000	35,000	100,000	100,000
Ossipee	500	500	0	2,000	2,000		50,000	75,000	100,000	28,000	39,000	60,000	60,000
Sandwich	750	750	0	2,000	4,000	15,000	25,000	45,000	20,000	30,000	50,000	50,000	
Tamworth	500	0	0	700	2,000	20,000	25,000	30,000	25,000	50,000	50,000	80,000	
Tuftonboro	500	500	0	700	2,000	20,000	40,000	60,000	24,000	36,000	52,500	52,500	
Wakefield	750	750	0	2,000	2,000	56,000	75,500	94,000	20,000	30,000	150,000	150,000	
Wolfeboro	500	500	0	700	1,400	60,000	90,000	120,000	30,000	40,000	100,000	100,000	

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CARROLL COUNTY													
Disabled Exemption							Blind		Deaf Exemption				
RSA 72:37-b							RSA 72:37		RSA 72:38-b				
Municipality	Disabled Exemption Adopted?	Disabled Exemption	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit	Blind Exemption	Deaf Exemption Adopted?	Deaf Exemption	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit
Albany	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Bartlett	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Brookfield	Yes	30,000	25,000	30,000	50,000	50,000	40,000	No	0	0	0	0	0
Chatham	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Conway	Yes	75,000	22,000	28,000	50,000	50,000	25,000	No	0	0	0	0	0
Eaton	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Effingham	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Freedom	Yes	20,000	13,400	20,400	35,000	35,000	15,000	No	0	0	0	0	0
Hale's Location	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Hart's Location	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Jackson	No	0	0	0	0	0	25,000	No	0	0	0	0	0
Madison	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Moultonborough	Yes	50,000	25,000	35,000	100,000	100,000	25,000	No	0	0	0	0	0
Ossipee	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Sandwich	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Tamworth	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Tuftonboro	No	0	0	0	0	0	30,000	No	0	0	0	0	0
Wakefield	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Wolfeboro	No	0	0	0	0	0	15,000	No	0	0	0	0	0

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CARROLL COUNTY											
	Educational and Special Exemptions					Local Optional Property Exemptions					
	RSA 72:12-a		RSA 72:23-IV	RSA 72:37-a	RSA 72:38-b V	RSA 72:23 IV	RSA 72:62	RSA 72:66	RSA 72:70	RSA 72:85	RSA 72:87
Municipality	Non-Utility Water & Air Pollution Control Exemption	Utility Water & Air Pollution Control Exemption	School Dining / Dormitory / Kitchen Exemption	Improvements to Assist Persons with Disabilities	Improvements to Assist Deaf Persons	Additional School Dining / Dormitory / Kitchen Exemption Adopted?	Solar Energy Systems Exemption Adopted?	Wind- Powered Energy Systems Exemption Adopted?	Woodheating Energy Systems Exemption Adopted?	Electric Energy Storage Systems Exemption Adopted?	Renewable Generation Facilities and Electric Energy Systems Exemption Adopted?
Albany	Value or Percentage of Value of Facility	Value or Percentage of Value of Facility	Standard Exemption \$150,000			No	No	No	No	No	No
Bartlett						No	No	No	No	No	No
Brookfield						No	No	No	No	No	No
Chatham						No	No	No	No	No	No
Conway						No	Yes	Yes	Yes	No	No
Eaton					No	No	No	No	No	No	
Effingham					No	Yes	Yes	Yes	No	No	
Freedom					No	No	No	No	No	No	
Hale's Location					No	No	No	No	No	No	
Hart's Location					No	No	No	No	No	No	
Jackson					No	Yes	No	No	No	No	
Madison					No	Yes	Yes	Yes	No	No	
Moultonborough					No	Yes	No	No	No	No	
Ossipee					No	Yes	No	No	No	No	
Sandwich					No	Yes	Yes	Yes	No	No	
Tamworth					No	Yes	Yes	Yes	No	No	
Tuftonboro					No	No	No	No	No	No	
Wakefield					No	Yes	No	Yes	No	No	
Wolfeboro					No	No	Yes	No	No	No	

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CHESHIRE COUNTY													
	Veterans' Tax Credits						Elderly Exemption						
	RSA 72:28	RSA 72:28-b	RSA 72:28-c	RSA 72:29-a	RSA 72:35	RSA 72:36-a	RSA 72:39-a						
Municipality	Standard and Optional Veterans' Tax Credit	All Veterans' Tax Credit	Optional Credit for Combat Service	Surviving Spouse Tax Credit	Tax Credit for Service-Connected Total Disability	Certain Disabled Veterans' Exemption	Elderly Exemption 65-74	Elderly Exemption 75-79	Elderly Exemption 80+	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit
Alstead	300	300	0	700	1,400	Value of Property	25,000	50,000	100,000	20,000	27,000	50,000	50,000
Chesterfield	500	0	0	700	2,000		40,000	60,000	80,000	30,000	35,000	70,000	70,000
Dublin	750	750	0	700	4,000		40,000	60,000	75,000	30,000	40,000	50,000	50,000
Fitzwilliam	500	500	0	700	2,000		30,000	60,000	120,000	25,000	35,000	60,000	60,000
Gilsum	100	0	0	700	1,400		30,000	40,000	50,000	18,000	24,000	60,000	60,000
Harrisville	200	0	0	700	700		20,000	25,000	30,000	20,000	27,000	50,000	50,000
Hinsdale	250	0	0	700	1,400		19,500	32,500	56,000	24,000	28,000	50,000	50,000
Jaffrey	500	500	0	700	1,800		55,000	75,000	90,000	24,000	30,000	50,000	50,000
Keene	300	300	0	2,000	4,000		33,000	45,000	60,000	32,000	43,000	61,000	87,000
Marlborough	500	0	0	700	1,400		10,000	15,000	25,000	20,000	30,000	60,000	60,000
Marlow	200	200	0	700	1,400		55,000	90,000	110,000	15,000	30,000	40,000	40,000
Nelson	500	0	0	700	1,000		60,000	90,000	110,000	30,000	50,000	60,000	75,000
Richmond	200	0	0	1,400	1,400		10,000	15,000	20,000	20,000	24,000	35,000	35,000
Rindge	500	500	0	700	4,000		100,000	140,000	200,000	35,000	49,000	150,000	150,000
Roxbury	100	100	0	700	700		20,000	25,000	30,000	18,400	26,400	50,000	50,000
Stoddard	250	250	0	700	700		30,000	50,000	60,000	30,000	50,000	60,000	60,000
Sullivan	250	250	0	700	700	60,000	75,000	85,000	20,000	30,000	50,000	75,000	
Surry	400	0	0	700	2,000	5,000	5,000	5,000	13,400	20,400	35,000	35,000	
Swanzey	500	500	0	700	4,000	25,000	35,000	40,000	24,000	32,000	50,000	50,000	
Troy	500	0	0	1,800	1,800	12,000	25,000	50,000	13,400	20,400	40,000	40,000	
Walpole	500	500	0	700	1,400	25,000	40,000	50,000	25,000	40,000	75,000	75,000	
Westmoreland	200	200	0	700	1,400	15,000	20,000	25,000	18,400	26,400	35,000	35,000	
Winchester	750	750	0	2,000	3,000	20,000	30,000	60,000	22,700	30,000	50,000	50,000	

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MUNICIPAL AND PROPERTY DIVISION
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CHESHIRE COUNTY													
Disabled Exemption							Blind		Deaf Exemption				
RSA 72:37-b							RSA 72:37		RSA 72:38-b				
Municipality	Disabled Exemption Adopted?	Disabled Exemption	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit	Blind Exemption	Deaf Exemption Adopted?	Deaf Exemption	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit
Alstead	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Chesterfield	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Dublin	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Fitzwilliam	Yes	30,000	25,000	35,000	60,000	60,000	15,000	No	0	0	0	0	0
Gilsum	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Harrisville	Yes	25,000	20,000	27,000	50,000	50,000	15,000	No	0	0	0	0	0
Hinsdale	Yes	15,000	24,000	28,000	50,000	50,000	15,000	Yes	15,000	24,000	28,000	50,000	50,000
Jaffrey	Yes	75,000	18,000	25,000	50,000	50,000	45,000	No	0	0	0	0	0
Keene	Yes	33,000	32,000	43,000	61,000	87,000	18,000	Yes	33,000	32,000	43,000	61,000	87,000
Marlborough	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Marlow	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Nelson	Yes	27,500	14,740	22,440	38,500	38,500	15,000	No	0	0	0	0	0
Richmond	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Rindge	Yes	100,000	35,000	49,000	150,000	150,000	15,000	No	0	0	0	0	0
Roxbury	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Stoddard	Yes	30,000	30,000	50,000	60,000	60,000	15,000	No	0	0	0	0	0
Sullivan	Yes	60,000	20,000	30,000	50,000	75,000	15,000	No	0	0	0	0	0
Surry	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Swanzey	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Troy	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Walpole	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Westmoreland	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Winchester	Yes	15,000	22,700	30,000	50,000	50,000	15,000	No	0	0	0	0	0

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CHESHIRE COUNTY											
	Educational and Special Exemptions					Local Optional Property Exemptions					
	RSA 72:12-a		RSA 72:23-IV	RSA 72:37-a	RSA 72:38-b V	RSA 72:23 IV	RSA 72:62	RSA 72:66	RSA 72:70	RSA 72:85	RSA 72:87
Municipality	Non-Utility Water & Air Pollution Control Exemption	Utility Water & Air Pollution Control Exemption	School Dining / Dormitory / Kitchen Exemption	Improvements to Assist Persons with Disabilities	Improvements to Assist Deaf Persons	Additional School Dining / Dormitory / Kitchen Exemption Adopted?	Solar Energy Systems Exemption Adopted?	Wind- Powered Energy Systems Exemption Adopted?	Woodheating Energy Systems Exemption Adopted?	Electric Energy Storage Systems Exemption Adopted?	Renewable Generation Facilities and Electric Energy Systems Exemption Adopted?
Alstead	Value or Percentage of Value of Facility	Value or Percentage of Value of Facility	Standard Exemption \$150,000			No	Yes	Yes	Yes	No	No
Chesterfield						No	Yes	No	No	No	No
Dublin						No	Yes	No	No	No	No
Fitzwilliam						No	Yes	No	No	No	No
Gilsum						No	Yes	No	No	No	No
Harrisville						No	Yes	Yes	Yes	No	No
Hinsdale						No	No	No	No	No	No
Jaffrey						No	Yes	No	No	No	No
Keene						No	Yes	Yes	Yes	No	No
Marlborough						No	Yes	Yes	Yes	No	No
Marlow						No	Yes	Yes	Yes	No	No
Nelson						No	Yes	No	No	No	No
Richmond						No	Yes	Yes	Yes	No	No
Rindge						No	Yes	No	No	No	No
Roxbury						No	Yes	Yes	No	No	No
Stoddard						No	Yes	No	No	No	No
Sullivan						No	Yes	No	Yes	No	No
Surry						No	Yes	No	No	No	No
Swanzey						No	Yes	No	No	No	No
Troy						No	Yes	No	No	No	No
Walpole						No	Yes	No	No	No	No
Westmoreland						No	Yes	No	No	No	No
Winchester						No	Yes	Yes	Yes	No	No

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COOS COUNTY													
	Veterans' Tax Credits							Elderly Exemption					
	RSA 72:28	RSA 72:28-b	RSA 72:28-c	RSA 72:29-a	RSA 72:35	RSA 72:36-a	RSA 72:39-a						
Municipality	Standard and Optional Veterans' Tax Credit	All Veterans' Tax Credit	Optional Credit for Combat Service	Surviving Spouse Tax Credit	Tax Credit for Service-Connected Total Disability	Certain Disabled Veterans' Exemption	Elderly Exemption 65-74	Elderly Exemption 75-79	Elderly Exemption 80+	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit
Atkinson & Gilmanton	50	0	0	700	700	Value of Property	5,000	5,000	5,000	13,400	20,400	35,000	35,000
Bean's Grant	50	0	0	700	700		5,000	5,000	5,000	13,400	20,400	35,000	35,000
Bean's Purchase	50	0	0	700	700		5,000	5,000	5,000	13,400	20,400	35,000	35,000
Berlin	150	0	0	700	700		14,000	21,000	42,000	18,900	26,400	35,000	35,000
Cambridge	50	0	0	700	700		5,000	5,000	5,000	13,400	20,400	35,000	35,000
Carroll	500	500	0	2,000	2,000		35,000	52,500	70,000	30,000	40,000	75,000	75,000
Chandler's Purchase	50	0	0	700	700		5,000	5,000	5,000	13,400	20,400	35,000	35,000
Clarksville	250	0	0	700	1,400		15,000	15,000	20,000	14,740	22,440	38,500	38,500
Colebrook	150	150	0	700	700		10,000	12,500	15,000	13,400	20,400	35,000	35,000
Columbia	100	100	0	700	700		10,000	15,000	20,000	13,400	20,400	35,000	35,000
Crawford's Purchase	50	0	0	700	700		5,000	5,000	5,000	13,400	20,400	35,000	35,000
Cutt's Grant	50	0	0	700	700		5,000	5,000	5,000	13,400	20,400	35,000	35,000
Dalton	500	0	0	700	1,400		10,000	15,000	20,000	15,000	25,000	40,000	40,000
Dix's Grant	50	0	0	700	700		5,000	5,000	5,000	13,400	20,400	35,000	35,000
Dixville	50	0	0	700	700		5,000	5,000	5,000	13,400	20,400	35,000	35,000
Dummer	250	250	0	700	700		30,000	40,000	50,000	22,500	35,000	50,000	50,000
Errol	100	100	0	700	1,000		5,000	10,000	20,000	13,400	20,400	35,000	35,000
Erving's Grant	50	0	0	700	700		5,000	5,000	5,000	13,400	20,400	35,000	35,000
Gorham	200	200	0	700	700		25,000	50,000	100,000	20,900	28,900	50,000	50,000
Green's Grant	50	0	0	700	700		5,000	5,000	5,000	13,400	20,400	35,000	35,000
Hadley's Purchase	50	0	0	700	700		5,000	5,000	5,000	13,400	20,400	35,000	35,000
Jefferson	50	50	0	700	700		25,000	37,500	50,000	35,000	40,000	50,000	75,000
Kilkenny	50	0	0	700	700		5,000	5,000	5,000	13,400	20,400	35,000	35,000
Lancaster	100	100	0	700	1,400		20,000	25,000	30,000	18,400	26,400	35,000	35,000
Low & Burbank's Grant	50	0	0	700	700		5,000	5,000	5,000	13,400	20,400	35,000	35,000
Martin's Location	50	0	0	700	700		5,000	5,000	5,000	13,400	20,400	35,000	35,000
Milan	100	100	0	700	700		20,000	30,000	40,000	18,400	26,400	50,000	50,000
Millsfield	50	0	0	700	700		5,000	5,000	5,000	13,400	20,400	35,000	35,000
Northumberland	100	100	0	700	700		10,000	15,000	20,000	18,400	26,400	35,000	35,000
Odell	50	0	0	700	700		5,000	5,000	5,000	13,400	20,400	35,000	35,000
Pinkham's Grant	50	0	0	700	700		5,000	5,000	5,000	13,400	20,400	35,000	35,000
Pittsburg	100	100	0	700	700		15,000	15,000	15,000	13,400	20,400	35,000	35,000
Randolph	100	100	0	700	700		10,000	15,000	20,000	15,900	23,400	35,000	35,000
Sargent's Purchase	50	0	0	700	700		5,000	5,000	5,000	13,400	20,400	35,000	35,000
Second College Grant	50	0	0	700	700		5,000	5,000	5,000	13,400	20,400	35,000	35,000
Shelburne	100	0	0	1,400	700		10,000	20,000	30,000	20,000	30,000	50,000	50,000

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COOS COUNTY													
	Veterans' Tax Credits							Elderly Exemption					
	RSA 72:28	RSA 72:28-b	RSA 72:28-c	RSA 72:29-a	RSA 72:35	RSA 72:36-a	RSA 72:39-a						
Municipality	Standard and Optional Veterans' Tax Credit	All Veterans' Tax Credit	Optional Credit for Combat Service	Surviving Spouse Tax Credit	Tax Credit for Service-Connected Total Disability	Certain Disabled Veterans' Exemption	Elderly Exemption 65-74	Elderly Exemption 75-79	Elderly Exemption 80+	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit
Stark	150	150	0	800	800		10,000	15,000	20,000	17,400	24,400	35,000	35,000
Stewartstown	250	0	0	700	700		5,000	7,500	10,000	13,400	20,400	50,000	50,000
Stratford	100	0	0	700	700		15,000	25,000	40,000	20,000	25,000	40,000	40,000
Success	50	0	0	700	700		5,000	5,000	5,000	13,400	20,400	35,000	35,000
Thompson & Meserve's Purchase	50	0	0	700	700		5,000	5,000	5,000	13,400	20,400	35,000	35,000
Wentworth's Location	50	0	0	700	700		5,000	5,000	5,000	13,400	20,400	35,000	35,000
Whitefield	500	0	0	1,500	1,500		10,000	20,000	40,000	18,400	26,400	50,000	50,000

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COOS COUNTY													
	Disabled Exemption						Blind	Deaf Exemption					
	RSA 72:37-b						RSA 72:37	RSA 72:38-b					
Municipality	Disabled Exemption Adopted?	Disabled Exemption	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit	Blind Exemption	Deaf Exemption Adopted?	Deaf Exemption	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit
Atkinson & Gilmanton	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Bean's Grant	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Bean's Purchase	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Berlin	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Cambridge	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Carroll	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Chandler's Purchase	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Clarksville	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Colebrook	Yes	5,000	13,400	20,400	35,000	35,000	15,000	No	0	0	0	0	0
Columbia	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Crawford's Purchase	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Cutt's Grant	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Dalton	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Dix's Grant	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Dixville	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Dummer	Yes	3,000	18,000	25,000	50,000	50,000	15,000	No	0	0	0	0	0
Errol	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Erving's Grant	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Gorham	Yes	25,000	18,400	26,400	50,000	50,000	15,000	No	0	0	0	0	0
Green's Grant	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Hadley's Purchase	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Jefferson	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Kilkenny	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Lancaster	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Low & Burbank's Grant	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Martin's Location	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Milan	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Millsfield	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Northumberland	Yes	10,000	15,000	25,000	35,000	35,000	15,000	No	0	0	0	0	0
Odell	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Pinkham's Grant	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Pittsburg	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Randolph	Yes	15,000	15,900	23,400	35,000	35,000	15,000	No	0	0	0	0	0
Sargent's Purchase	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Second College Grant	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Shelburne	Yes	15,000	18,400	26,400	50,000	50,000	15,000	No	0	0	0	0	0

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COOS COUNTY													
Disabled Exemption							Blind	Deaf Exemption					
RSA 72:37-b							RSA 72:37	RSA 72:38-b					
Municipality	Disabled Exemption Adopted?	Disabled Exemption	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit	Blind Exemption	Deaf Exemption Adopted?	Deaf Exemption	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit
Stark	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Stewartstown	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Stratford	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Success	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Thompson & Meserve's Purchase	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Wentworth's Location	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Whitefield	No	0	0	0	0	0	15,000	No	0	0	0	0	0

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COOS COUNTY											
	Educational and Special Exemptions					Local Optional Property Exemptions					
	RSA 72:12-a		RSA 72:23-IV	RSA 72:37-a	RSA 72:38-b V	RSA 72:23 IV	RSA 72:62	RSA 72:66	RSA 72:70	RSA 72:85	RSA 72:87
Municipality	Non-Utility Water & Air Pollution Control Exemption	Utility Water & Air Pollution Control Exemption	School Dining / Dormitory / Kitchen Exemption	Improvements to Assist Persons with Disabilities	Improvements to Assist Deaf Persons	Additional School Dining / Dormitory / Kitchen Exemption Adopted?	Solar Energy Systems Exemption Adopted?	Wind- Powered Energy Systems Exemption Adopted?	Woodheating Energy Systems Exemption Adopted?	Electric Energy Storage Systems Exemption Adopted?	Renewable Generation Facilities and Electric Energy Systems Exemption Adopted?
Atkinson & Gilmanton	Value or Percentage of Value of Facility	Value or Percentage of Value of Facility	Standard Exemption \$150,000		Value of Improvements	No	No	No	No	No	No
Bean's Grant						No	No	No	No	No	No
Bean's Purchase						No	No	No	No	No	No
Berlin						No	Yes	Yes	No	No	No
Cambridge					No	No	No	No	No	No	
Carroll					No	Yes	No	No	No	No	
Chandler's Purchase					No	No	No	No	No	No	
Clarksville					No	No	No	No	No	No	
Colebrook					No	Yes	Yes	No	No	No	
Columbia					No	Yes	Yes	No	No	No	
Crawford's Purchase					No	No	No	No	No	No	
Cutt's Grant					No	No	No	No	No	No	
Dalton					No	No	No	No	No	No	
Dix's Grant					No	No	No	No	No	No	
Dixville					No	No	No	No	No	No	
Dummer					No	Yes	Yes	No	No	No	
Errol					No	No	No	No	No	No	
Erving's Grant					No	No	No	No	No	No	
Gorham					No	No	No	No	No	No	
Green's Grant					No	No	No	No	No	No	
Hadley's Purchase					No	No	No	No	No	No	
Jefferson					No	No	No	No	No	No	
Kilkenny					No	No	No	No	No	No	
Lancaster					No	Yes	No	No	No	No	
Low & Burbank's Grant					No	No	No	No	No	No	
Martin's Location					No	No	No	No	No	No	
Milan					No	Yes	No	No	No	No	
Millsfield					No	No	No	No	No	No	
Northumberland					No	Yes	No	No	No	No	
Odell					No	No	No	No	No	No	
Pinkham's Grant					No	No	No	No	No	No	
Pittsburg					No	No	No	No	No	No	
Randolph					No	Yes	Yes	Yes	No	No	
Sargent's Purchase					No	No	No	No	No	No	
Second College Grant					No	No	No	No	No	No	
Shelburne					No	Yes	No	No	No	No	

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GRAFTON COUNTY													
Veterans' Tax Credits						Elderly Exemption							
Municipality	RSA 72:28	RSA 72:28-b	RSA 72:28-c	RSA 72:29-a	RSA 72:35	RSA 72:36-a	RSA 72:39-a						
	Standard and Optional Veterans' Tax Credit	All Veterans' Tax Credit	Optional Credit for Combat Service	Surviving Spouse Tax Credit	Tax Credit for Service-Connected Total Disability	Certain Disabled Veterans' Exemption	Elderly Exemption 65-74	Elderly Exemption 75-79	Elderly Exemption 80+	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit
Alexandria	270	0	0	700	1,400	Value of Property	35,000	50,000	75,000	20,500	30,000	64,000	64,000
Ashland	250	250	0	700	4,000		30,000	40,000	50,000	20,000	30,000	60,000	60,000
Bath	200	0	0	700	700		5,000	5,000	5,000	16,400	24,400	40,000	40,000
Benton	50	0	0	700	700		10,000	15,000	20,000	20,000	30,000	50,000	50,000
Bethlehem	500	0	0	2,000	2,000		50,000	75,000	100,000	25,000	37,500	100,000	100,000
Bridgewater	50	0	0	700	700		20,000	30,000	40,000	20,000	25,500	35,000	35,000
Bristol	500	500	0	1,700	1,700		25,000	30,000	45,000	25,000	45,000	40,000	40,000
Campton	500	0	0	700	4,000		40,000	60,000	200,000	29,000	37,000	50,000	50,000
Canaan	200	0	0	700	1,400		65,000	75,000	100,000	26,000	42,000	70,000	70,000
Dorchester	100	100	0	700	2,000		13,000	18,000	23,000	15,000	20,400	35,000	35,000
Easton	350	0	0	700	700		5,000	10,000	20,000	13,400	20,400	35,000	35,000
Ellsworth	300	0	0	700	700		20,000	30,000	100,000	20,000	30,000	50,000	50,000
Enfield	200	200	0	1,400	2,000		46,000	69,000	92,000	26,000	36,000	70,000	70,000
Franconia	500	500	0	700	2,000		15,000	20,000	25,000	25,000	37,500	40,000	40,000
Grafton	500	500	0	700	2,000		25,000	30,000	35,000	25,000	36,000	40,000	50,000
Groton	500	500	0	700	1,500		20,000	35,000	50,000	20,000	30,000	40,000	55,000
Hanover	500	0	0	2,000	2,000	96,000	144,000	198,000	36,800	51,700	125,000	125,000	
Haverhill	500	0	0	700	4,000	15,000	25,000	45,000	21,000	35,000	70,000	70,000	
Hebron	100	100	0	700	700	5,000	5,000	5,000	13,400	20,400	35,000	35,000	
Holderness	500	0	0	2,000	2,000	25,000	30,000	50,000	20,000	25,000	50,000	50,000	
Landaff	200	0	0	700	700	5,000	5,000	5,000	13,400	20,400	35,000	35,000	
Lebanon	250	250	0	700	1,400	66,000	114,000	240,000	45,000	65,000	100,000	100,000	
Lincoln	750	750	0	2,000	4,000	65,000	85,000	125,000	30,000	45,000	150,000	150,000	
Lisbon	200	0	0	700	700	20,000	30,000	50,000	25,000	30,000	45,000	50,000	
Littleton	500	500	0	700	700	35,000	52,500	70,000	30,000	40,000	75,000	75,000	
Livermore	50	0	0	700	700	5,000	5,000	5,000	13,400	20,400	35,000	35,000	
Lyman	300	300	0	700	1,400	20,000	30,000	40,000	25,000	35,000	50,000	50,000	
Lyme	500	0	0	700	2,000	215,000	270,000	320,000	40,000	50,000	220,000	220,000	
Monroe	100	100	0	700	700	30,000	30,000	30,000	25,000	30,000	50,000	50,000	
Orange	200	200	0	700	700	50,000	65,000	75,000	24,000	36,000	70,000	70,000	
Orford	500	500	0	700	4,000	15,000	20,000	25,000	25,000	37,500	40,000	40,000	
Piermont	500	0	0	700	700	25,000	45,000	55,000	30,000	45,000	70,000	70,000	
Plymouth	500	500	0	2,000	2,000	35,000	45,000	55,000	27,500	37,500	60,000	60,000	
Rumney	500	500	0	700	700	20,000	25,000	30,000	25,000	30,000	40,000	40,000	
Sugar Hill	500	500	0	700	1,400	10,000	15,000	20,000	20,000	30,000	50,000	50,000	
Thornton	500	500	0	700	4,000	40,000	55,000	70,000	25,000	40,000	75,000	75,000	
Warren	500	500	0	700	700	15,000	20,000	25,000	20,000	40,000	50,000	50,000	
Waterville Valley	500	0	0	700	1,400	5,000	5,000	5,000	13,400	20,400	35,000	35,000	
Wentworth	500	500	0	700	4,000	14,000	21,000	28,000	23,800	36,400	63,000	63,000	
Woodstock	500	500	0	2,000	2,000	40,000	60,000	80,000	30,000	40,000	75,000	75,000	

NH DEPARTMENT OF REVENUE ADMINISTRATION

MUNICIPAL AND PROPERTY DIVISION

2022 Exemptions and Tax Credits Summary Report

GRAFTON COUNTY													
Municipality	Disabled Exemption						Blind	Deaf Exemption					
	RSA 72:37-b						RSA 72:37	RSA 72:38-b					
	Disabled Exemption Adopted?	Disabled Exemption	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit	Blind Exemption	Deaf Exemption Adopted?	Deaf Exemption	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit
Alexandria	Yes	15,000	18,000	25,000	50,000	50,000	15,000	No	0	0	0	0	0
Ashland	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Bath	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Benton	Yes	5,000	13,400	20,400	35,000	35,000	15,000	No	0	0	0	0	0
Bethlehem	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Bridgewater	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Bristol	Yes	30,000	25,000	45,000	40,000	40,000	30,000	Yes	30,000	25,000	45,000	40,000	40,000
Campton	Yes	30,000	25,000	30,000	50,000	50,000	15,000	No	0	0	0	0	0
Canaan	Yes	100,000	26,000	42,000	70,000	70,000	15,000	No	0	0	0	0	0
Dorchester	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Easton	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Ellsworth	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Enfield	Yes	50,000	26,000	36,000	70,000	70,000	15,000	No	0	0	0	0	0
Franconia	Yes	15,000	13,400	20,400	35,000	35,000	15,000	No	0	0	0	0	0
Grafton	Yes	10,000	20,000	27,000	40,000	50,000	15,000	No	0	0	0	0	0
Groton	Yes	15,000	20,000	30,000	40,000	55,000	30,000	No	0	0	0	0	0
Hanover	Yes	198,000	29,900	40,200	125,000	125,000	35,000	No	0	0	0	0	0
Haverhill	Yes	5,000	13,400	20,400	35,000	35,000	15,000	No	0	0	0	0	0
Hebron	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Holderness	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Landaff	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Lebanon	No	0	0	0	0	0	21,000	No	0	0	0	0	0
Lincoln	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Lisbon	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Littleton	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Livermore	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Lyman	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Lyme	Yes	135,000	30,000	40,000	150,000	150,000	67,500	Yes	135,000	30,000	40,000	150,000	150,000
Monroe	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Orange	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Orford	Yes	5,000	13,400	20,400	35,000	35,000	15,000	No	0	0	0	0	0
Piermont	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Plymouth	No	0	0	0	0	0	35,000	No	0	0	0	0	0
Rumney	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Sugar Hill	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Thornton	Yes	40,000	25,000	40,000	75,000	75,000	15,000	No	0	0	0	0	0
Warren	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Waterville Valley	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Wentworth	Yes	5,000	13,400	20,400	35,000	35,000	15,000	No	0	0	0	0	0
Woodstock	No	0	0	0	0	0	15,000	No	0	0	0	0	0

NH DEPARTMENT OF REVENUE ADMINISTRATION

MUNICIPAL AND PROPERTY DIVISION

2022 Exemptions and Tax Credits Summary Report

GRAFTON COUNTY											
	Educational and Special Exemptions					Local Optional Property Exemptions					
	RSA 72:12-a		RSA 72:23-IV	RSA 72:37-a	RSA 72:38-b V	RSA 72:23 IV	RSA 72:62	RSA 72:66	RSA 72:70	RSA 72:85	RSA 72:87
Municipality	Non-Utility Water & Air Pollution Control Exemption	Utility Water & Air Pollution Control Exemption	School Dining / Dormitory / Kitchen Exemption	Improvements to Assist Persons with Disabilities	Improvements to Assist Deaf Persons	Additional School Dining / Dormitory / Kitchen Exemption	Solar Energy Systems Exemption	Wind-Powered Energy Systems Exemption	Woodheating Energy Systems Exemption	Electric Energy Storage Systems Exemption	Renewable Generation Facilities and Electric Energy Systems Exemption
	Value or Percentage of Value of Facility	Value or Percentage of Value of Facility	Standard Exemption \$150,000	Value of Improvements	Value of Improvements	Adopted?	Adopted?	Adopted?	Adopted?	Adopted?	Adopted?
Alexandria						No	No	No	No	No	No
Ashland						No	No	No	No	No	No
Bath						No	Yes	No	No	No	No
Benton						No	No	No	No	No	No
Bethlehem						No	Yes	Yes	Yes	No	No
Bridgewater						No	No	No	No	No	No
Bristol						No	No	No	No	No	No
Campton						No	Yes	Yes	Yes	No	No
Canaan						No	Yes	No	No	No	No
Dorchester						No	Yes	No	No	No	No
Easton						No	No	No	No	No	No
Ellsworth						No	No	No	No	No	No
Enfield						No	Yes	Yes	Yes	No	No
Franconia						No	Yes	Yes	Yes	No	No
Grafton						No	Yes	Yes	No	No	No
Groton						No	No	No	No	No	No
Hanover						No	No	No	No	No	No
Haverhill						No	No	No	No	No	No
Hebron						No	No	No	No	No	No
Holderness						No	Yes	No	No	No	No
Landaff						No	No	No	No	No	No
Lebanon						No	Yes	Yes	Yes	No	No
Lincoln						No	Yes	No	No	No	No
Lisbon						No	No	No	No	No	No
Littleton						No	No	No	No	No	No
Livermore						No	No	No	No	No	No
Lyman						No	Yes	No	No	No	No
Lyme						No	Yes	No	No	No	No
Monroe						No	No	No	No	No	No
Orange						No	No	No	No	No	No
Orford						No	No	No	No	No	No
Piermont						No	Yes	Yes	No	No	No
Plymouth						No	Yes	Yes	Yes	No	No
Rumney						No	Yes	No	No	No	No
Sugar Hill						No	Yes	No	Yes	No	No
Thornton						No	Yes	No	No	No	No
Warren						No	No	No	No	No	No
Waterville Valley						No	No	No	No	No	No
Wentworth						No	Yes	No	No	No	No
Woodstock						No	No	No	No	No	No

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
2022 Exemptions and Tax Credits Summary Report

HILLSBOROUGH COUNTY													
	Veterans' Tax Credits						Elderly Exemption						
	RSA 72:28	RSA 72:28-b	RSA 72:28-c	RSA 72:29-a	RSA 72:35	RSA 72:36-a	RSA 72:39-a						
Municipality	Standard and Optional Veterans' Tax Credit	All Veterans' Tax Credit	Optional Credit for Combat Service	Surviving Spouse Tax Credit	Tax Credit for Service-Connected Total Disability	Certain Disabled Veterans' Exemption	Elderly Exemption 65-74	Elderly Exemption 75-79	Elderly Exemption 80+	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit
Amherst	500	500	500	700	4,000	Value of Property	104,120	156,180	206,870	49,960	67,640	165,000	165,000
Antrim	500	500	0	2,000	2,000		25,000	50,000	65,000	26,250	37,800	75,000	75,000
Bedford	500	500	0	2,000	2,000		90,100	96,000	141,600	51,520	69,680	150,000	150,000
Bennington	500	0	0	700	2,000		25,000	50,000	75,000	27,500	39,500	75,000	75,000
Brookline	750	750	0	700	4,000		80,000	120,000	160,000	40,000	70,000	750,000	750,000
Deering	500	0	0	700	1,400		45,000	60,000	75,000	46,900	53,600	250,000	250,000
Francestown	500	0	0	700	700		40,000	60,000	80,000	13,400	20,400	50,000	50,000
Goffstown	500	500	0	2,000	2,000		50,000	67,500	90,000	37,500	55,000	150,000	150,000
Greenfield	300	0	0	700	700		20,000	40,000	60,000	25,000	33,000	50,000	50,000
Greenville	500	500	0	700	4,000		20,000	30,000	40,000	20,000	27,000	50,000	50,000
Hancock	500	0	0	700	700		35,000	47,500	75,000	22,500	31,000	53,000	53,000
Hillsborough	500	500	0	700	2,000		34,500	51,750	63,250	30,000	45,000	71,500	71,500
Hollis	750	750	0	700	2,000		159,000	190,000	222,000	53,000	60,500	165,000	165,000
Hudson	600	600	0	2,000	3,000		121,000	144,000	173,000	45,000	55,000	160,000	160,000
Litchfield	750	750	0	700	700	85,000	140,000	190,000	45,500	55,000	300,000	300,000	
Lyndeborough	500	0	0	700	1,400	45,000	65,000	90,000	30,000	40,000	70,000	70,000	
Manchester	500	500	0	2,000	2,000	156,000	210,000	280,000	41,000	55,000	100,000	130,000	
Mason	500	500	0	700	2,000	70,000	100,000	130,000	30,000	40,000	60,000	60,000	
Merrimack	500	500	0	2,000	4,000	85,000	115,000	150,000	45,000	60,000	200,000	200,000	
Milford	400	400	0	800	1,500	83,000	124,000	165,000	38,600	46,000	100,000	100,000	
Mont Vernon	500	0	0	700	2,000	60,000	70,000	80,000	40,000	40,000	75,000	75,000	
Nashua	500	500	0	2,000	2,000	194,000	224,000	280,000	50,000	50,000	150,000	150,000	
New Boston	500	0	0	700	2,000	119,000	163,500	238,000	37,000	47,000	94,500	94,500	
New Ipswich	750	750	500	700	4,000	50,000	75,000	100,000	27,000	37,000	61,000	61,000	
Pelham	500	500	0	700	2,000	106,000	152,000	196,000	44,000	54,000	250,000	250,000	
Peterborough	750	750	0	700	4,000	80,000	120,000	160,000	34,000	52,000	100,000	100,000	
Sharon	300	300	0	700	1,000	20,000	30,000	40,000	28,000	45,000	100,000	100,000	
Temple	500	500	0	700	700	25,000	25,000	25,000	30,000	45,000	50,000	75,000	
Weare	500	500	0	2,000	1,400	90,000	120,000	400,000	33,000	44,000	80,000	80,000	
Wilton	750	750	0	700	4,000	40,000	55,000	75,000	35,000	45,000	70,000	70,000	
Windsor	500	500	0	1,400	1,400	5,000	5,000	5,000	13,400	20,400	35,000	35,000	

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
2022 Exemptions and Tax Credits Summary Report

HILLSBOROUGH COUNTY													
Disabled Exemption							Blind	Deaf Exemption					
RSA 72:37-b							RSA 72:37	RSA 72:38-b					
Municipality	Disabled Exemption Adopted?	Disabled Exemption	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit	Blind Exemption	Deaf Exemption Adopted?	Deaf Exemption	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit
Amherst	Yes	89,050	49,960	67,640	165,000	165,000	50,690	No	0	0	0	0	0
Antrim	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Bedford	Yes	52,000	51,520	69,680	150,000	150,000	35,000	Yes	35,000	51,520	69,680	150,000	150,000
Bennington	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Brookline	Yes	80,000	40,000	70,000	200,000	200,000	20,000	No	0	0	0	0	0
Deering	Yes	15,000	46,900	53,600	250,000	250,000	15,000	No	0	0	0	0	0
Francestown	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Goffstown	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Greenfield	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Greenville	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Hancock	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Hillsborough	Yes	25,000	25,000	33,000	65,000	65,000	15,000	No	0	0	0	0	0
Hollis	No	0	0	0	0	0	30,000	No	0	0	0	0	0
Hudson	Yes	121,000	45,000	55,000	160,000	160,000	121,000	No	0	0	0	0	0
Litchfield	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Lyndeborough	Yes	40,000	30,000	40,000	70,000	70,000	15,000	No	0	0	0	0	0
Manchester	Yes	156,000	41,000	55,000	100,000	130,000	156,000	No	0	0	0	0	0
Mason	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Merrimack	Yes	75,000	50,000	67,500	200,000	200,000	15,000	No	0	0	0	0	0
Milford	No	0	0	0	0	0	30,000	No	0	0	0	0	0
Mont Vernon	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Nashua	Yes	194,000	50,000	50,000	150,000	150,000	94,000	No	0	0	0	0	0
New Boston	Yes	96,000	37,000	47,000	94,500	94,500	33,000	No	0	0	0	0	0
New Ipswich	Yes	50,000	27,000	37,000	61,000	61,000	15,000	Yes	15,000	22,500	30,000	50,000	50,000
Pelham	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Peterborough	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Sharon	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Temple	Yes	25,000	15,000	25,000	50,000	50,000	15,000	No	0	0	0	0	0
Weare	Yes	60,000	13,400	20,400	35,000	35,000	15,000	No	0	0	0	0	0
Wilton	Yes	30,000	35,000	45,000	70,000	70,000	15,000	No	0	0	0	0	0
Windsor	Yes	15,000	20,100	30,600	52,500	52,500	15,000	No	0	0	0	0	0

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
2022 Exemptions and Tax Credits Summary Report

HILLSBOROUGH COUNTY											
	Educational and Special Exemptions					Local Optional Property Exemptions					
	RSA 72:12-a		RSA 72:23-IV	RSA 72:37-a	RSA 72:38-b V	RSA 72:23 IV	RSA 72:62	RSA 72:66	RSA 72:70	RSA 72:85	RSA 72:87
Municipality	Non-Utility Water & Air Pollution Control Exemption	Utility Water & Air Pollution Control Exemption	School Dining / Dormitory / Kitchen Exemption	Improvements to Assist Persons with Disabilities	Improvements to Assist Deaf Persons	Additional School Dining / Dormitory / Kitchen Exemption Adopted?	Solar Energy Systems Exemption Adopted?	Wind- Powered Energy Systems Exemption Adopted?	Woodheating Energy Systems Exemption Adopted?	Electric Energy Storage Systems Exemption Adopted?	Renewable Generation Facilities and Electric Energy Systems Exemption Adopted?
Amherst	Value or Percentage of Value of Facility	Value or Percentage of Value of Facility	Standard Exemption \$150,000		Value of Improvements	No	Yes	No	No	No	No
Antrim						No	Yes	No	No	No	No
Bedford						No	Yes	Yes	Yes	No	No
Bennington						No	Yes	No	No	No	No
Brookline						No	Yes	No	No	No	No
Deering					No	Yes	No	No	No	No	
Fracestown					No	Yes	No	No	No	No	
Goffstown					No	Yes	No	No	No	No	
Greenfield					No	Yes	Yes	Yes	No	No	
Greenville					No	No	No	No	No	No	
Hancock					No	Yes	No	No	No	No	
Hillsborough					No	Yes	Yes	Yes	No	No	
Hollis					No	Yes	Yes	No	No	No	
Hudson					No	Yes	No	No	No	No	
Litchfield					No	No	No	No	No	No	
Lyndeborough					No	Yes	No	No	No	No	
Manchester					No	No	No	No	No	No	
Mason					No	Yes	Yes	No	No	No	
Merrimack					No	Yes	No	No	No	No	
Milford					No	Yes	No	No	No	No	
Mont Vernon					No	Yes	Yes	No	No	No	
Nashua					No	Yes	No	No	No	No	
New Boston					No	Yes	Yes	No	No	No	
New Ipswich					No	Yes	No	No	No	No	
Pelham					No	Yes	No	Yes	No	No	
Peterborough					No	No	No	No	No	No	
Sharon					No	Yes	No	No	No	No	
Temple					No	Yes	Yes	Yes	No	No	
Weare					No	Yes	No	No	No	No	
Wilton					No	Yes	No	No	No	No	
Windsor					No	Yes	No	No	No	No	

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
2022 Exemptions and Tax Credits Summary Report

MERRIMACK COUNTY													
	Veterans' Tax Credits							Elderly Exemption					
	RSA 72:28	RSA 72:28-b	RSA 72:28-c	RSA 72:29-a	RSA 72:35	RSA 72:36-a	RSA 72:39-a						
Municipality	Standard and Optional Veterans' Tax Credit	All Veterans' Tax Credit	Optional Credit for Combat Service	Surviving Spouse Tax Credit	Tax Credit for Service-Connected Total Disability	Certain Disabled Veterans' Exemption	Elderly Exemption 65-74	Elderly Exemption 75-79	Elderly Exemption 80+	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit
Allenstown	500	500	250	700	2,000	Value of Property	20,000	30,000	50,000	40,000	52,000	85,000	85,000
Andover	500	500	0	700	700		40,000	60,000	70,000	30,000	40,000	75,000	75,000
Boscawen	500	500	0	700	2,000		15,800	23,700	31,600	25,000	35,000	50,000	50,000
Bow	500	500	0	2,000	4,000		122,000	153,000	184,000	38,500	50,000	200,000	200,000
Bradford	500	500	0	700	1,400		25,000	40,000	50,000	25,000	35,000	50,000	50,000
Canterbury	500	500	0	700	1,400		75,000	80,000	115,000	32,500	45,000	75,000	75,000
Chichester	500	0	0	700	1,400		40,000	55,000	70,000	32,500	45,500	100,000	100,000
Concord	150	150	0	2,000	2,000		80,000	131,000	223,000	37,300	53,300	98,000	98,000
Danbury	200	200	0	2,000	2,000		25,000	35,000	50,000	25,000	35,000	100,000	100,000
Dunbarton	500	0	0	700	1,400		70,650	86,350	157,000	20,000	30,000	50,000	50,000
Epsom	500	0	0	700	1,800		45,000	75,000	120,000	21,775	29,471	55,000	55,000
Franklin	300	0	0	1,400	1,400		46,000	69,700	160,300	30,250	37,750	74,300	74,300
Henniker	200	200	0	700	2,000		130,000	150,000	350,000	48,000	61,000	84,000	84,000
Hill	300	300	0	700	700		20,000	30,000	40,000	18,400	26,000	35,000	35,000
Hooksett	300	300	0	2,000	2,000		68,800	96,300	123,800	40,000	52,500	250,000	250,000
Hopkinton	500	500	0	700	4,000		120,000	145,000	170,000	50,000	60,000	150,000	150,000
Loudon	500	500	0	700	1,400		25,000	50,000	75,000	25,000	35,000	60,000	60,000
New London	500	500	0	2,000	2,000	35,000	50,000	70,000	30,000	45,000	150,000	150,000	
Newbury	750	750	0	2,000	4,000	60,000	75,000	90,000	23,000	32,000	75,000	75,000	
Northfield	500	500	0	1,400	1,400	75,000	80,000	115,000	31,800	43,000	50,000	50,000	
Pembroke	500	500	0	700	2,000	35,000	65,000	125,000	23,750	34,000	45,000	45,000	
Pittsfield	300	300	0	700	1,400	50,000	75,000	125,000	23,140	33,130	43,983	43,983	
Salisbury	500	500	0	700	1,400	50,000	75,000	100,000	40,000	45,000	75,000	75,000	
Sutton	500	500	0	700	2,000	20,000	30,000	100,000	38,000	48,000	80,000	80,000	
Warner	500	500	500	700	1,400	50,000	75,000	100,000	30,000	45,000	85,000	85,000	
Webster	500	500	0	700	2,000	63,750	76,500	89,250	25,000	34,000	75,000	75,000	
Wilmot	500	500	0	700	1,400	30,000	45,000	70,000	26,000	40,000	60,000	60,000	

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MUNICIPAL AND PROPERTY DIVISION
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MERRIMACK COUNTY													
Municipality	Disabled Exemption						Blind	Deaf Exemption					
	RSA 72:37-b						RSA 72:37	RSA 72:38-b					
	Disabled Exemption Adopted?	Disabled Exemption	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit	Blind Exemption	Deaf Exemption Adopted?	Deaf Exemption	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit
Allenstown	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Andover	Yes	30,000	19,300	28,900	50,000	50,000	15,000	No	0	0	0	0	0
Boscawen	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Bow	Yes	143,000	38,500	50,000	200,000	200,000	75,000	No	0	0	0	0	0
Bradford	Yes	10,000	25,000	35,000	50,000	50,000	15,000	No	0	0	0	0	0
Canterbury	Yes	75,000	32,500	45,000	75,000	75,000	15,000	No	0	0	0	0	0
Chichester	Yes	40,000	32,500	45,500	50,000	50,000	25,000	No	0	0	0	0	0
Concord	No	0	0	0	0	0	120,234	No	0	0	0	0	0
Danbury	Yes	15,000	13,400	20,400	35,000	35,000	15,000	Yes	15,000	13,400	20,400	35,000	35,000
Dunbarton	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Epsom	Yes	33,500	21,775	29,471	55,000	55,000	15,000	No	0	0	0	0	0
Franklin	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Henniker	Yes	110,000	40,000	55,000	75,000	75,000	50,000	No	0	0	0	0	0
Hill	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Hooksett	No	0	0	0	0	0	50,000	No	0	0	0	0	0
Hopkinton	Yes	100,000	50,000	60,000	150,000	150,000	30,000	No	0	0	0	0	0
Loudon	Yes	25,000	25,000	35,000	60,000	60,000	15,000	No	0	0	0	0	0
New London	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Newbury	Yes	50,000	23,000	32,000	75,000	75,000	30,000	No	0	0	0	0	0
Northfield	Yes	65,000	28,500	38,500	50,000	50,000	15,000	No	0	0	0	0	0
Pembroke	Yes	36,750	17,300	26,300	45,000	45,000	30,000	No	0	0	0	0	0
Pittsfield	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Salisbury	Yes	40,000	40,000	60,000	75,000	75,000	15,000	No	0	0	0	0	0
Sutton	Yes	20,000	13,400	20,400	35,000	35,000	15,000	No	0	0	0	0	0
Warner	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Webster	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Wilnot	Yes	20,000	26,000	40,000	60,000	60,000	15,000	No	0	0	0	0	0

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MERRIMACK COUNTY											
	Educational and Special Exemptions					Local Optional Property Exemptions					
	RSA 72:12-a		RSA 72:23-IV	RSA 72:37-a	RSA 72:38-b V	RSA 72:23 IV	RSA 72:62	RSA 72:66	RSA 72:70	RSA 72:85	RSA 72:87
Municipality	Non-Utility Water & Air Pollution Control Exemption	Utility Water & Air Pollution Control Exemption	School Dining / Dormitory / Kitchen Exemption	Improvements to Assist Persons with Disabilities	Improvements to Assist Deaf Persons	Additional School Dining / Dormitory / Kitchen Exemption Adopted?	Solar Energy Systems Exemption Adopted?	Wind- Powered Energy Systems Exemption Adopted?	Woodheating Energy Systems Exemption Adopted?	Electric Energy Storage Systems Exemption Adopted?	Renewable Generation Facilities and Electric Energy Systems Exemption Adopted?
Allenstown	Value or Percentage of Value of Facility	Value or Percentage of Value of Facility	Standard Exemption \$150,000			No	Yes	No	No	No	No
Andover						No	Yes	Yes	No	No	No
Boscawen						No	Yes	Yes	Yes	No	No
Bow						No	Yes	No	Yes	No	No
Bradford						No	Yes	Yes	No	No	No
Canterbury						No	Yes	No	No	No	No
Chichester						No	Yes	No	Yes	No	No
Concord						No	Yes	No	No	No	No
Danbury						No	No	No	No	No	No
Dunbarton						No	Yes	No	No	No	No
Epsom						No	Yes	Yes	No	No	No
Franklin						No	Yes	No	No	No	No
Henniker						No	Yes	Yes	Yes	No	No
Hill						No	No	No	No	No	No
Hooksett						No	Yes	No	No	No	No
Hopkinton						No	Yes	No	No	No	No
Loudon						No	No	No	No	No	No
New London						Yes	Yes	No	No	No	No
Newbury						No	Yes	Yes	Yes	No	No
Northfield						No	No	No	No	No	No
Pembroke						No	Yes	No	No	No	No
Pittsfield						No	Yes	No	No	No	No
Salisbury						No	Yes	No	No	No	No
Sutton						No	Yes	No	No	No	No
Warner						No	Yes	Yes	No	No	No
Webster						No	Yes	No	No	No	No
Wilmot						No	Yes	No	No	No	No

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ROCKINGHAM COUNTY													
	Veterans' Tax Credits						Elderly Exemption						
	RSA 72:28	RSA 72:28-b	RSA 72:28-c	RSA 72:29-a	RSA 72:35	RSA 72:36-a	RSA 72:39-a						
Municipality	Standard and Optional Veterans' Tax Credit	All Veterans' Tax Credit	Optional Credit for Combat Service	Surviving Spouse Tax Credit	Tax Credit for Service-Connected Total Disability	Certain Disabled Veterans' Exemption	Elderly Exemption 65-74	Elderly Exemption 75-79	Elderly Exemption 80+	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit
Atkinson	750	750	0	700	2,000	Value of Property	150,000	225,000	300,000	34,700	43,500	300,000	300,000
Auburn	500	500	0	700	2,000		150,000	170,000	210,000	25,000	40,000	40,000	40,000
Brentwood	600	600	0	1,700	1,700		85,000	100,000	125,000	30,000	40,000	85,000	85,000
Candia	500	500	0	700	2,000		45,000	70,000	90,000	50,000	50,000	300,000	300,000
Chester	750	750	500	2,000	4,000		110,000	140,000	170,000	40,000	60,000	300,000	300,000
Danville	750	750	0	1,500	4,000		96,000	137,500	169,000	35,200	44,000	77,000	77,000
Deerfield	750	750	0	700	4,000		70,000	110,000	154,000	36,800	52,800	100,000	100,000
Derry	500	0	0	2,000	2,000		85,000	125,000	165,000	45,000	55,000	150,000	150,000
East Kingston	500	500	0	700	700		155,000	180,000	200,000	30,000	49,500	200,000	200,000
Epping	750	750	500	700	4,000		120,000	130,000	140,000	30,000	40,000	70,000	70,000
Exeter	500	0	0	700	2,000		152,251	183,751	236,251	40,427	51,977	194,251	194,251
Fremont	750	750	0	700	4,000		80,000	100,000	120,000	35,000	45,000	50,000	50,000
Greenland	750	750	0	2,000	4,000		90,000	115,000	145,000	37,500	60,000	125,000	125,000
Hampstead	750	750	0	1,400	2,000		150,000	200,000	230,000	35,000	50,000	100,000	100,000
Hampton	750	750	500	1,400	4,000	140,000	168,000	221,000	38,000	58,000	250,000	250,000	
Hampton Falls	600	600	0	700	2,800	150,000	170,000	190,000	45,000	65,000	220,000	220,000	
Kensington	500	500	0	700	700	155,000	180,000	200,000	42,000	49,500	200,000	200,000	
Kingston	500	500	0	700	1,400	65,000	85,000	105,000	30,000	30,000	55,000	55,000	
Londonderry	750	750	0	2,000	4,000	144,000	180,000	240,000	40,800	50,300	137,000	137,000	
New Castle	500	500	0	2,000	2,000	125,000	175,000	225,000	40,000	55,000	150,000	150,000	
Newfields	500	500	0	700	1,400	200,000	200,000	200,000	36,000	48,000	150,000	150,000	
Newington	750	750	0	700	4,000	200,000	300,000	300,000	40,000	60,000	500,000	500,000	
Newmarket	500	0	0	700	2,000	125,000	150,000	175,000	35,000	50,000	175,000	175,000	
Newton	750	750	0	700	1,400	100,000	110,000	125,000	35,000	45,000	85,000	85,000	
North Hampton	500	500	0	700	2,000	125,000	165,000	200,000	40,800	59,000	190,000	190,000	
Northwood	250	250	0	700	1,400	113,620	162,500	211,250	35,000	40,000	50,000	50,000	
Nottingham	750	750	500	700	4,000	101,000	142,000	184,000	38,000	48,000	180,000	180,000	
Plaistow	500	500	0	700	2,000	110,000	150,000	190,000	38,000	53,000	110,000	110,000	
Portsmouth	500	500	500	2,000	4,000	235,000	285,000	335,000	46,124	63,108	500,000	500,000	
Raymond	500	500	0	2,000	3,500	141,000	155,000	183,000	33,800	45,825	74,865	74,865	
Rye	500	500	0	2,000	2,000	140,000	170,000	200,000	40,000	59,900	199,000	199,000	
Salem	500	500	0	2,000	2,000	120,000	180,000	245,000	41,000	55,000	140,000	140,000	
Sandown	750	750	0	700	2,000	85,000	100,000	125,000	50,000	70,000	200,000	200,000	
Seabrook	750	750	0	700	4,000	192,000	204,000	240,000	44,000	67,000	250,000	250,000	
South Hampton	500	0	0	700	700	150,000	180,000	230,000	50,000	60,000	150,000	150,000	
Stratham	600	600	0	2,000	4,000	125,000	145,000	165,000	36,000	60,000	200,000	200,000	
Windham	500	500	0	2,000	4,000	160,000	190,000	600,000	45,000	55,000	160,000	160,000	

NH DEPARTMENT OF REVENUE ADMINISTRATION

MUNICIPAL AND PROPERTY DIVISION

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ROCKINGHAM COUNTY														
Disabled Exemption							Blind	Deaf Exemption						
Municipality	RSA 72:37-b						Blind Exemption	RSA 72:38-b						
	Disabled Exemption Adopted?	Disabled Exemption	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit		Deaf Exemption Adopted?	Deaf Exemption	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit	
Atkinson	Yes	15,000	34,700	43,500	100,000	100,000	15,000	No	0	0	0	0	0	0
Auburn	Yes	50,000	29,700	38,500	100,000	100,000	50,000	No	0	0	0	0	0	0
Brentwood	Yes	62,500	22,000	33,000	55,000	55,000	62,500	No	0	0	0	0	0	0
Candia	Yes	35,000	50,000	50,000	300,000	300,000	15,000	No	0	0	0	0	0	0
Chester	Yes	110,000	30,000	60,000	300,000	300,000	30,000	No	0	0	0	0	0	0
Danville	No	0	0	0	0	0	25,000	No	0	0	0	0	0	0
Deerfield	No	0	0	0	0	0	15,000	No	0	0	0	0	0	0
Derry	No	0	0	0	0	0	40,000	No	0	0	0	0	0	0
East Kingston	No	0	0	0	0	0	15,000	No	0	0	0	0	0	0
Epping	No	0	0	0	0	0	30,000	No	0	0	0	0	0	0
Exeter	Yes	125,000	35,000	45,000	150,000	150,000	15,000	No	0	0	0	0	0	0
Fremont	Yes	70,000	35,000	45,000	50,000	50,000	15,000	No	0	0	0	0	0	0
Greenland	Yes	50,000	13,400	20,400	35,000	50,000	15,000	No	0	0	0	0	0	0
Hampstead	Yes	50,000	35,000	50,000	100,000	100,000	50,000	No	0	0	0	0	0	0
Hampton	Yes	125,000	38,000	58,000	250,000	250,000	25,000	No	0	0	0	0	0	0
Hampton Falls	Yes	150,000	45,000	65,000	220,000	220,000	15,000	No	0	0	0	0	0	0
Kensington	No	0	0	0	0	0	15,000	No	0	0	0	0	0	0
Kingston	Yes	70,000	35,000	40,000	50,000	50,000	30,000	No	0	0	0	0	0	0
Londonderry	Yes	144,000	40,800	50,300	137,000	137,000	50,000	No	0	0	0	0	0	0
New Castle	Yes	75,000	40,000	55,000	150,000	150,000	50,000	Yes	50,000	40,000	55,000	150,000	150,000	150,000
Newfields	Yes	80,000	13,400	20,400	100,000	100,000	15,000	No	0	0	0	0	0	0
Newington	No	0	0	0	0	0	15,000	No	0	0	0	0	0	0
Newmarket	Yes	70,000	35,000	50,000	110,000	110,000	20,000	No	0	0	0	0	0	0
Newton	Yes	85,000	32,000	45,000	60,000	60,000	15,000	No	0	0	0	0	0	0
North Hampton	Yes	100,000	45,000	60,000	125,000	150,000	25,000	No	0	0	0	0	0	0
Northwood	Yes	35,000	18,500	26,500	35,000	35,000	15,000	No	0	0	0	0	0	0
Nottingham	Yes	101,000	38,000	48,000	180,000	180,000	37,200	No	0	0	0	0	0	0
Plaistow	Yes	150,000	38,000	53,000	110,000	110,000	15,000	No	0	0	0	0	0	0
Portsmouth	Yes	235,000	46,124	63,108	500,000	500,000	25,000	No	0	0	0	0	0	0
Raymond	Yes	141,000	33,800	45,825	74,865	74,865	70,320	No	0	0	0	0	0	0
Rye	No	0	0	0	0	0	15,000	No	0	0	0	0	0	0
Salem	Yes	120,000	41,000	55,000	140,000	140,000	130,000	No	0	0	0	0	0	0
Sandown	No	0	0	0	0	0	15,000	No	0	0	0	0	0	0
Seabrook	Yes	192,000	44,000	67,000	250,000	250,000	15,000	No	0	0	0	0	0	0
South Hampton	Yes	50,000	25,000	40,000	75,000	75,000	15,000	No	0	0	0	0	0	0
Stratham	No	0	0	0	0	0	15,000	No	0	0	0	0	0	0
Windham	Yes	160,000	45,000	55,000	160,000	160,000	15,000	Yes	15,000	45,000	55,000	160,000	160,000	160,000

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ROCKINGHAM COUNTY											
	Educational and Special Exemptions					Local Optional Property Exemptions					
	RSA 72:12-a		RSA 72:23-IV	RSA 72:37-a	RSA 72:38-b V	RSA 72:23 IV	RSA 72:62	RSA 72:66	RSA 72:70	RSA 72:85	RSA 72:87
Municipality	Non-Utility Water & Air Pollution Control Exemption	Utility Water & Air Pollution Control Exemption	School Dining / Dormitory / Kitchen Exemption	Improvements to Assist Persons with Disabilities	Improvements to Assist Deaf Persons	Additional School Dining / Dormitory / Kitchen Exemption Adopted?	Solar Energy Systems Exemption Adopted?	Wind- Powered Energy Systems Exemption Adopted?	Woodheating Energy Systems Exemption Adopted?	Electric Energy Storage Systems Exemption Adopted?	Renewable Generation Facilities and Electric Energy Systems Exemption Adopted?
Atkinson	Value or Percentage of Value of Facility	Value or Percentage of Value of Facility	Standard Exemption \$150,000		Value of Improvements	No	Yes	Yes	No	No	No
Auburn						No	No	No	No	No	No
Brentwood						No	No	No	No	No	No
Candia						No	Yes	No	No	No	No
Chester					No	Yes	Yes	No	No	No	
Danville					No	Yes	No	No	No	No	
Deerfield					No	Yes	Yes	Yes	No	No	
Derry					No	Yes	Yes	No	No	No	
East Kingston					No	Yes	No	No	No	No	
Epping					No	No	No	No	No	No	
Exeter					No	Yes	No	No	No	No	
Fremont					No	Yes	Yes	No	No	No	
Greenland					No	Yes	No	No	No	No	
Hampstead					No	Yes	No	No	No	No	
Hampton					No	No	No	No	No	No	
Hampton Falls					No	Yes	Yes	No	No	No	
Kensington					No	Yes	Yes	Yes	No	No	
Kingston					No	Yes	Yes	No	No	No	
Londonderry					No	Yes	Yes	No	No	No	
New Castle					No	No	No	No	No	No	
Newfields					No	Yes	No	No	No	No	
Newington					No	No	No	No	No	No	
Newmarket					No	Yes	Yes	Yes	No	No	
Newton					No	Yes	No	No	No	No	
North Hampton					No	Yes	No	No	No	No	
Northwood					No	Yes	Yes	Yes	No	No	
Nottingham					No	Yes	No	No	No	No	
Plaistow					No	Yes	No	Yes	No	No	
Portsmouth					No	Yes	No	No	No	No	
Raymond					No	Yes	No	No	No	No	
Rye					No	Yes	No	No	No	No	
Salem					No	No	No	No	No	No	
Sandown					No	No	No	No	No	No	
Seabrook					No	No	No	No	No	No	
South Hampton					No	Yes	No	No	No	No	
Stratham					No	Yes	Yes	No	No	No	
Windham					No	Yes	Yes	Yes	No	No	

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STRAFFORD COUNTY													
	Veterans' Tax Credits						Elderly Exemption						
	RSA 72:28	RSA 72:28-b	RSA 72:28-c	RSA 72:29-a	RSA 72:35	RSA 72:36-a	RSA 72:39-a						
Municipality	Standard and Optional Veterans' Tax Credit	All Veterans' Tax Credit	Optional Credit for Combat Service	Surviving Spouse Tax Credit	Tax Credit for Service-Connected Total Disability	Certain Disabled Veterans' Exemption	Elderly Exemption 65-74	Elderly Exemption 75-79	Elderly Exemption 80+	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit
Barrington	650	650	0	2,000	3,550	Value of Property	85,000	127,500	161,500	36,000	50,000	125,000	125,000
Dover	750	750	0	2,000	4,000		166,000	234,000	300,000	47,000	64,000	186,100	186,100
Durham	500	0	0	2,000	2,500		125,000	175,000	225,000	38,000	52,000	200,000	200,000
Farmington	750	0	0	2,000	2,000		75,000	95,000	125,000	40,000	80,000	75,000	75,000
Lee	500	500	0	700	1,400		217,500	262,500	337,500	46,500	59,400	222,500	222,500
Madbury	500	0	0	700	2,000		90,000	110,000	130,000	40,000	50,000	180,000	180,000
Middleton	400	0	0	700	2,000		20,000	25,000	30,000	30,000	40,000	75,000	75,000
Milton	500	500	0	700	2,500		42,500	64,000	85,000	30,000	40,000	75,000	75,000
New Durham	750	750	0	700	4,000		45,000	65,000	90,000	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
Rollinsford	500	0	0	1,400	1,400		50,000	75,000	100,000	32,000	36,000	100,000	100,000
Somerset	500	0	0	2,000	2,000		65,000	80,000	90,000	35,000	50,000	100,000	100,000
Strafford	200	0	0	700	700		30,000	40,000	50,000	30,000	40,000	75,000	75,000

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STRAFFORD COUNTY													
Disabled Exemption							Blind	Deaf Exemption					
RSA 72:37-b							RSA 72:37	RSA 72:38-b					
Municipality	Disabled Exemption Adopted?	Disabled Exemption	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit	Blind Exemption	Deaf Exemption Adopted?	Deaf Exemption	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit
Barrington	Yes	50,000	30,000	50,000	75,000	75,000	15,000	No	0	0	0	0	0
Dover	Yes	166,000	47,000	64,000	186,100	186,100	166,000	Yes	166,000	47,000	64,000	186,100	186,100
Durham	Yes	110,000	38,000	52,000	155,000	155,000	30,000	No	0	0	0	0	0
Farmington	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Lee	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Madbury	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Middleton	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Milton	No	0	0	0	0	0	15,000	No	0	0	0	0	0
New Durham	Yes	13,400	26,000	35,000	60,000	60,000	15,000	No	0	0	0	0	0
Rochester	Yes	75,000	35,000	50,000	100,000	100,000	75,000	No	0	0	0	0	0
Rollinsford	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Somersworth	No	0	0	0	0	0	25,000	No	0	0	0	0	0
Strafford	Yes	30,000	20,000	30,000	35,000	35,000	15,000	No	0	0	0	0	0

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SULLIVAN COUNTY													
	Veterans' Tax Credits						Elderly Exemption						
	RSA 72:28	RSA 72:28-b	RSA 72:28-c	RSA 72:29-a	RSA 72:35	RSA 72:36-a	RSA 72:39-a						
Municipality	Standard and Optional Veterans' Tax Credit	All Veterans' Tax Credit	Optional Credit for Combat Service	Surviving Spouse Tax Credit	Tax Credit for Service-Connected Total Disability	Certain Disabled Veterans' Exemption	Elderly Exemption 65-74	Elderly Exemption 75-79	Elderly Exemption 80+	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit
Acworth	200	0	0	1,400	1,400	Value of Property	15,000	30,000	40,000	21,000	28,800	48,000	48,000
Charlestown	500	500	0	700	1,400		20,000	30,000	40,000	25,000	35,000	50,000	50,000
Claremont	500	0	0	700	1,400		30,000	50,000	77,000	23,400	30,900	63,900	63,900
Cornish	500	0	0	1,400	1,400		45,000	60,000	75,000	22,000	30,000	40,000	40,000
Croydon	250	0	0	700	700		10,000	20,000	30,000	26,800	40,800	70,000	70,000
Goshen	500	0	0	700	700		20,000	40,000	60,000	25,000	35,000	70,000	70,000
Grantham	500	500	0	700	700		44,000	66,000	82,500	40,000	80,000	100,000	200,000
Langdon	500	500	0	2,000	2,000		25,000	50,000	100,000	20,000	27,000	50,000	50,000
Lempster	300	0	0	700	1,400		40,000	60,000	80,000	18,000	26,000	70,000	70,000
Newport	500	0	0	700	700		30,000	45,000	60,000	28,600	36,300	44,000	44,000
Plainfield	500	0	0	700	1,400		64,000	92,000	141,000	28,000	35,000	65,000	65,000
Springfield	500	0	0	700	2,000		20,000	30,000	40,000	20,000	30,000	50,000	50,000
Sunapee	500	500	0	1,400	2,000		35,000	55,000	75,000	25,000	34,000	75,000	75,000
Unity	500	500	0	700	700		14,000	28,000	40,000	25,000	35,000	50,000	50,000
Washington	150	0	0	700	1,500		20,000	30,000	40,000	18,400	26,400	35,000	35,000

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SULLIVAN COUNTY													
Disabled Exemption							Blind	Deaf Exemption					
RSA 72:37-b							RSA 72:37	RSA 72:38-b					
Municipality	Disabled Exemption Adopted	Disabled Exemption	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit	Blind Exemption	Deaf Exemption Adopted	Deaf Exemption	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit
Acworth	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Charlestown	Yes	10,000	25,000	35,000	50,000	50,000	15,000	No	0	0	0	0	0
Claremont	Yes	19,250	20,900	28,300	37,300	37,300	15,000	No	0	0	0	0	0
Cornish	Yes	25,000	18,000	25,000	40,000	40,000	15,000	No	0	0	0	0	0
Croydon	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Goshen	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Grantham	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Langdon	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Lempster	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Newport	Yes	15,000	28,600	36,300	44,000	44,000	15,000	No	0	0	0	0	0
Plainfield	Yes	47,000	28,000	35,000	65,000	65,000	47,000	Yes	47,000	28,000	35,000	65,000	65,000
Springfield	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Sunapee	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Unity	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Washington	No	0	0	0	0	0	15,000	No	0	0	0	0	0

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SULLIVAN COUNTY											
	Educational and Special Exemptions					Local Optional Property Exemptions					
	RSA 72:12-a		RSA 72:23-IV	RSA 72:37-a	RSA 72:38-b V	RSA 72:23 IV	RSA 72:62	RSA 72:66	RSA 72:70	RSA 72:85	RSA 72:87
Municipality	Non-Utility Water & Air Pollution Control Exemption	Utility Water & Air Pollution Control Exemption	School Dining / Dormitory / Kitchen Exemption	Improvements to Assist Persons with Disabilities	Improvements to Assist Deaf Persons	Additional School Dining / Dormitory / Kitchen Exemption	Solar Energy Systems Exemption	Wind-Powered Energy Systems Exemption	Woodheating Energy Systems Exemption	Electric Energy Storage Systems Exemption	Renewable Generation Facilities and Electric Energy Systems Exemption
	Value or Percentage of Value of Facility	Value or Percentage of Value of Facility	Standard Exemption \$150,000	Value of Improvements	Value of Improvements	Adopted?	Adopted?	Adopted?	Adopted?	Adopted?	Adopted?
Acworth						No	No	No	No	No	No
Charlestown						No	Yes	No	No	No	No
Claremont						No	No	No	No	No	No
Cornish						No	Yes	No	No	No	No
Croydon						No	No	No	No	No	No
Goshen						No	Yes	Yes	No	No	No
Grantham						No	Yes	Yes	Yes	No	No
Langdon						No	Yes	Yes	No	No	No
Lempster						No	Yes	No	No	No	No
Newport						No	Yes	Yes	No	No	No
Plainfield						No	Yes	Yes	Yes	No	No
Springfield						No	Yes	Yes	No	No	No
Sunapee						No	Yes	No	No	No	No
Unity						No	Yes	Yes	Yes	No	No
Washington						No	No	Yes	Yes	No	No