

THE STATE OF NEW HAMPSHIRE

DEPARTMENT OF REVENUE

ADMINISTRATION



2019

RSA 72:37-b

DISABLED EXEMPTION REPORT

2019 DISABLED EXEMPTION REPORT

This report presents the Disabled Exemptions granted in 2019, as compiled by the New Hampshire Department of Revenue Administration.

Annually, each municipality is required to certify to the Department of Revenue Administration the assessed valuation of all taxable property in that municipality. This information is reported 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; a tax credit is an amount deducted from the taxes due by a taxpayer.

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

RSA 72:37-b DISABLED EXEMPTION: Must be adopted by a municipality. Upon its 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. Applicable income and asset limits:

- **RESIDENCY REQUIREMENT:** 5 consecutive years preceding April 1st. 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.

The information presented in this report includes:

- Name of municipalities
- Whether they have adopted the disabled exemption
- Number of exemptions granted
- Total exemption amount granted
- Current year tax rate
- Total taxes redistributed within the municipality's tax base. This is calculated by multiplying the total exemption amount by the tax rate.

To apply for a tax credit or exemption, you must complete and file form PA-29, Permanent Application for Property Tax Credits/Exemptions with the municipality. If the property is held in a life estate or trust, form PA-33, Statement of Qualification for Property Tax Credit, Exemption or Tax Deferral (RSA 72:33, V) must accompany the PA-29. These forms may be found on the Department's website at: <https://www.revenue.nh.gov/forms/index.htm>

For more detailed information, relating to veterans' tax credits and exemptions, see the RSA 72, Persons and Property Liable to Taxation, and Administrative Rules, Rev 400, Property Tax Credits, Exemptions and Deferrals, available on the Department's website at: <https://www.revenue.nh.gov/laws/index.htm>.

For further explanation about any information contained in this report, please contact the Department of Revenue Administration, Municipal & Property Division at (603) 230-5950.

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Municipality	Number of Exemptions Granted	Exemption Amount	Total Exemptions Granted	2019 Tax Rate	Taxes Redistributed
Acworth	0	0	\$0	0.02907	\$0
Albany	0	0	\$0	0.01397	\$0
Alexandria	8	15,000	\$120,000	0.02404	\$2,884
Allenstown	0	0	\$0	0.03110	\$0
Alstead	0	0	\$0	0.02785	\$0
Alton	9	40,000	\$360,000	0.01251	\$4,503
Amherst	10	65,000	\$573,200	0.02696	\$15,453
Andover	1	30,000	\$30,000	0.02164	\$649
Antrim	0	0	\$0	0.02697	\$0
Ashland	0	0	\$0	0.02795	\$0
Atkinson & Gilmanton	0	0	\$0	0.00000	\$0
Atkinson	4	15,000	\$60,000	0.01767	\$1,060
Auburn	5	50,000	\$250,000	0.01881	\$4,702
Barnstead	0	0	\$0	0.02283	\$0
Barrington	35	50,000	\$1,641,800	0.02267	\$37,219
Bartlett	0	0	\$0	0.00934	\$0
Bath	0	0	\$0	0.02140	\$0
Bean's Grant	0	0	\$0	0.00000	\$0
Bean's Purchase	0	0	\$0	0.00000	\$0
Bedford	7	52,000	\$364,000	0.01895	\$6,897
Belmont	10	50,000	\$368,400	0.02501	\$9,213
Bennington	0	0	\$0	0.02893	\$0
Benton	0	5,000	\$0	0.01767	\$0
Berlin	0	0	\$0	0.03982	\$0
Bethlehem	0	0	\$0	0.02673	\$0
Boscawen	0	0	\$0	0.02812	\$0
Bow	5	143,000	\$715,000	0.02621	\$18,740
Bradford	3	10,000	\$30,000	0.02791	\$837
Brentwood	2	62,500	\$125,000	0.02770	\$3,462
Bridgewater	0	0	\$0	0.00976	\$0
Bristol	6	30,000	\$169,400	0.02280	\$3,862
Brookfield	4	30,000	\$120,000	0.01670	\$2,004
Brookline	3	80,000	\$240,000	0.02987	\$7,168
Cambridge	0	0	\$0	0.00000	\$0
Campton	17	30,000	\$377,500	0.02321	\$8,761
Canaan	19	85,000	\$1,308,100	0.03293	\$43,075
Candia	11	35,000	\$385,000	0.01860	\$7,161
Canterbury	9	60,000	\$540,000	0.02787	\$15,049
Carroll	0	0	\$0	0.02000	\$0
Center Harbor	0	0	\$0	0.01522	\$0
Chandler's Purchase	0	0	\$0	0.00000	\$0
Charlestown	20	10,000	\$193,100	0.03911	\$7,552

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Municipality	Number of Exemptions Granted	Exemption Amount	Total Exemptions Granted	2019 Tax Rate	Taxes Redistributed
Chatham	0	0	\$0	0.01420	\$0
Chester	25	110,000	\$2,750,000	0.02080	\$57,200
Chesterfield	0	0	\$0	0.02232	\$0
Chichester	6	40,000	\$182,400	0.02340	\$4,268
Claremont	7	19,250	\$134,750	0.04026	\$5,425
Clarksville	0	0	\$0	0.01555	\$0
Colebrook	1	5,000	\$5,000	0.03013	\$150
Columbia	0	0	\$0	0.01892	\$0
Concord	0	0	\$0	0.02778	\$0
Conway	18	37,500	\$591,150	0.01732	\$10,238
Cornish	0	25,000	\$0	0.01952	\$0
Crawford's Purchase	0	0	\$0	0.00000	\$0
Croydon	0	0	\$0	0.01956	\$0
Cutt's Grant	0	0	\$0	0.00000	\$0
Dalton	0	0	\$0	0.02386	\$0
Danbury	5	15,000	\$75,000	0.02400	\$1,800
Danville	0	0	\$0	0.02806	\$0
Deerfield	0	0	\$0	0.02311	\$0
Deering	10	15,000	\$148,000	0.03062	\$4,531
Derry	0	0	\$0	0.02612	\$0
Dix's Grant	0	0	\$0	0.00000	\$0
Dixville	0	0	\$0	0.00792	\$0
Dorchester	0	0	\$0	0.02088	\$0
Dover	46	115,000	\$5,290,000	0.02519	\$133,255
Dublin	0	0	\$0	0.02463	\$0
Dummer	0	3,000	\$0	0.01416	\$0
Dunbarton	0	0	\$0	0.02721	\$0
Durham	3	110,000	\$330,000	0.02743	\$9,051
East Kingston	0	0	\$0	0.02252	\$0
Easton	0	0	\$0	0.01299	\$0
Eaton	0	0	\$0	0.01205	\$0
Effingham	0	0	\$0	0.02690	\$0
Ellsworth	0	0	\$0	0.02064	\$0
Enfield	9	50,000	\$450,000	0.02505	\$11,272
Epping	0	0	\$0	0.02770	\$0
Epsom	12	33,500	\$349,600	0.02709	\$9,470
Errol	0	0	\$0	0.01343	\$0
Erving's Location	0	0	\$0	0.00000	\$0
Exeter	40	125,000	\$2,627,400	0.02327	\$61,139
Farmington	0	0	\$0	0.02224	\$0
Fitzwilliam	11	30,000	\$323,700	0.02649	\$8,574
Francestown	0	0	\$0	0.02417	\$0

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Municipality	Number of Exemptions Granted	Exemption Amount	Total Exemptions Granted	2019 Tax Rate	Taxes Redistributed
Franconia	0	15,000	\$0	0.01898	\$0
Franklin	0	0	\$0	0.02247	\$0
Freedom	1	20,000	\$20,000	0.01356	\$271
Fremont	4	50,000	\$200,000	0.03105	\$6,210
Gilford	0	0	\$0	0.01586	\$0
Gilmanton	1	35,000	\$35,000	0.02279	\$797
Gilsum	0	0	\$0	0.02801	\$0
Goffstown	0	0	\$0	0.02458	\$0
Gorham	4	25,000	\$100,000	0.03377	\$3,377
Goshen	0	0	\$0	0.02788	\$0
Grafton	6	10,000	\$60,000	0.03177	\$1,906
Grantham	0	0	\$0	0.02586	\$0
Greenfield	0	0	\$0	0.02727	\$0
Greenland	2	50,000	\$100,000	0.01640	\$1,640
Green's Grant	0	0	\$0	0.00525	\$0
Greenville	0	0	\$0	0.02739	\$0
Groton	2	15,000	\$30,000	0.01683	\$504
Hadley's Purchase	0	0	\$0	0.00000	\$0
Hale's Location	0	0	\$0	0.00418	\$0
Hampstead	2	50,000	\$100,000	0.02099	\$2,099
Hampton	24	125,000	\$2,720,900	0.01601	\$43,561
Hampton Falls	2	150,000	\$300,000	0.02211	\$6,633
Hancock	0	0	\$0	0.02460	\$0
Hanover	0	165,000	\$0	0.01845	\$0
Harrisville	0	25,000	\$0	0.01740	\$0
Hart's Location	0	0	\$0	0.00400	\$0
Haverhill	0	0	\$0	0.03030	\$0
Hebron	0	0	\$0	0.00969	\$0
Henniker	9	110,000	\$545,400	0.03534	\$19,274
Hill	0	0	\$0	0.02541	\$0
Hillsborough	10	25,000	\$250,000	0.03156	\$7,890
Hinsdale	14	15,000	\$210,000	0.03407	\$7,154
Holderness	0	0	\$0	0.01317	\$0
Hollis	0	0	\$0	0.02310	\$0
Hooksett	0	0	\$0	0.02155	\$0
Hopkinton	0	0	\$0	0.02912	\$0
Hudson	47	105,000	\$4,935,000	0.02028	\$100,081
Jackson	0	0	\$0	0.01126	\$0
Jaffrey	2	60,000	\$120,000	0.03480	\$4,176
Jefferson	0	0	\$0	0.02199	\$0
Keene	20	29,700	\$467,600	0.03760	\$17,581
Kensington	0	0	\$0	0.01946	\$0

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Municipality	Number of Exemptions Granted	Exemption Amount	Total Exemptions Granted	2019 Tax Rate	Taxes Redistributed
Kilkenny	0	0	\$0	0.00000	\$0
Kingston	22	70,000	\$1,540,000	0.02200	\$33,880
Laconia	0	0	\$0	0.02059	\$0
Lancaster	0	0	\$0	0.02490	\$0
Landaff	0	0	\$0	0.02247	\$0
Langdon	0	0	\$0	0.02780	\$0
Lebanon	0	0	\$0	0.03037	\$0
Lee	0	0	\$0	0.03149	\$0
Lempster	0	0	\$0	0.02731	\$0
Lincoln	0	0	\$0	0.01458	\$0
Lisbon	0	0	\$0	0.03067	\$0
Litchfield	0	0	\$0	0.02365	\$0
Littleton	0	0	\$0	0.02310	\$0
Livermore	0	0	\$0	0.00000	\$0
Londonderry	38	98,900	\$3,087,400	0.01939	\$59,864
Loudon	5	25,000	\$100,700	0.02298	\$2,314
Low & Burbank's Grant	0	0	\$0	0.00000	\$0
Lyman	0	0	\$0	0.02413	\$0
Lyme	6	135,000	\$810,000	0.02719	\$22,023
Lyndeborough	1	30,000	\$30,000	0.02914	\$874
Madbury	0	0	\$0	0.02986	\$0
Madison	0	0	\$0	0.01826	\$0
Manchester	150	109,500	\$14,372,275	0.02432	\$349,533
Marlborough	0	0	\$0	0.03147	\$0
Marlow	0	0	\$0	0.03192	\$0
Martin's Location	0	0	\$0	0.00000	\$0
Mason	0	0	\$0	0.02624	\$0
Meredith	17	75,000	\$920,300	0.01589	\$14,623
Merrimack	40	75,000	\$2,853,000	0.02413	\$68,842
Middleton	0	0	\$0	0.02628	\$0
Milan	0	0	\$0	0.02369	\$0
Milford	0	0	\$0	0.02597	\$0
Millsfield	0	0	\$0	0.00713	\$0
Milton	0	0	\$0	0.02356	\$0
Monroe	0	0	\$0	0.01134	\$0
Mont Vernon	0	0	\$0	0.02582	\$0
Moultonborough	0	50,000	\$0	0.00715	\$0
Nashua	74	194,000	\$10,730,366	0.02176	\$233,492
Nelson	0	27,500	\$0	0.01725	\$0
New Boston	4	70,400	\$281,600	0.02505	\$7,054
New Castle	0	75,000	\$0	0.00619	\$0
New Durham	3	13,400	\$40,200	0.02372	\$953

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Municipality	Number of Exemptions Granted	Exemption Amount	Total Exemptions Granted	2019 Tax Rate	Taxes Redistributed
New Hampton	0	0	\$0	0.01924	\$0
New Ipswich	3	50,000	\$136,900	0.02173	\$2,974
New London	0	0	\$0	0.01471	\$0
Newbury	1	45,000	\$45,000	0.01588	\$714
Newfields	0	80,000	\$0	0.02059	\$0
Newington	0	0	\$0	0.00934	\$0
Newmarket	9	70,000	\$613,600	0.02426	\$14,885
Newport	11	15,000	\$165,300	0.03253	\$5,377
Newton	7	85,000	\$511,900	0.02638	\$13,503
North Hampton	3	100,000	\$255,400	0.01670	\$4,265
Northfield	26	65,000	\$1,381,500	0.02380	\$32,879
Northumberland	0	10,000	\$0	0.03244	\$0
Northwood	11	35,000	\$352,200	0.02252	\$7,931
Nottingham	15	101,000	\$1,515,000	0.02250	\$34,087
Odell	0	0	\$0	0.00316	\$0
Orange	0	0	\$0	0.02660	\$0
Orford	1	5,000	\$5,000	0.02998	\$149
Ossipee	0	0	\$0	0.01711	\$0
Pelham	0	0	\$0	0.01940	\$0
Pembroke	0	105,000	\$0	0.02358	\$0
Peterborough	0	0	\$0	0.02975	\$0
Piermont	0	0	\$0	0.02650	\$0
Pinkham's Grant	0	0	\$0	0.01151	\$0
Pittsburg	0	0	\$0	0.01600	\$0
Pittsfield	0	0	\$0	0.03286	\$0
Plainfield	0	47,000	\$0	0.02600	\$0
Plaistow	15	150,000	\$2,172,710	0.02131	\$46,300
Plymouth	0	0	\$0	0.02819	\$0
Portsmouth	6	100,000	\$600,000	0.01486	\$8,916
Randolph	1	15,000	\$15,000	0.01480	\$222
Raymond	37	100,000	\$2,818,800	0.02659	\$74,951
Richmond	0	0	\$0	0.02419	\$0
Rindge	28	100,000	\$2,218,160	0.02776	\$61,576
Rochester	104	75,000	\$5,777,000	0.02490	\$143,847
Rollinsford	0	0	\$0	0.02261	\$0
Roxbury	0	0	\$0	0.02528	\$0
Rumney	0	0	\$0	0.02294	\$0
Rye	0	0	\$0	0.01022	\$0
Salem	21	20,000	\$420,000	0.02198	\$9,231
Salisbury	6	40,000	\$240,000	0.02314	\$5,553
Sanbornton	0	0	\$0	0.01922	\$0
Sandown	0	0	\$0	0.02696	\$0

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Sandwich	0	0	\$0	0.01423	\$0
Sargent's Purchase	0	0	\$0	0.00000	\$0
Seabrook	41	160,000	\$5,419,500	0.01575	\$85,357
Second College Grant	0	0	\$0	0.00000	\$0
Sharon	0	0	\$0	0.02212	\$0
Shelburne	0	15,000	\$0	0.01544	\$0
Somersworth	0	0	\$0	0.02728	\$0
South Hampton	1	50,000	\$50,000	0.01785	\$892
Springfield	0	0	\$0	0.02199	\$0
Stark	0	0	\$0	0.01807	\$0
Stewartstown	0	0	\$0	0.02358	\$0
Stoddard	5	30,000	\$150,000	0.01510	\$2,265
Strafford	6	30,000	\$165,000	0.02347	\$3,872
Stratford	0	0	\$0	0.02574	\$0
Stratham	0	0	\$0	0.01863	\$0
Success	0	0	\$0	0.00737	\$0
Sugar Hill	0	0	\$0	0.02007	\$0
Sullivan	0	60,000	\$0	0.02225	\$0
Sunapee	0	0	\$0	0.01593	\$0
Surry	0	0	\$0	0.02892	\$0
Sutton	1	20,000	\$20,000	0.03009	\$601
Swanzy	0	0	\$0	0.02576	\$0
Tamworth	0	0	\$0	0.02154	\$0
Temple	0	0	\$0	0.02258	\$0
Thompson & Meserve's Purchase	0	0	\$0	0.00354	\$0
Thornton	8	40,000	\$246,300	0.01868	\$4,600
Tilton	6	50,000	\$214,600	0.01961	\$4,208
Troy	0	0	\$0	0.02695	\$0
Tuftsboro	0	0	\$0	0.01011	\$0
Unity	0	0	\$0	0.02849	\$0
Wakefield	0	0	\$0	0.01247	\$0
Walpole	0	0	\$0	0.02551	\$0
Warner	0	0	\$0	0.02996	\$0
Warren	0	0	\$0	0.02377	\$0
Washington	0	0	\$0	0.02084	\$0
Waterville Valley	0	0	\$0	0.01414	\$0
Weare	2	60,000	\$120,000	0.02371	\$2,845
Webster	0	0	\$0	0.02196	\$0
Wentworth	0	5,000	\$0	0.02322	\$0
Wentworth's Location	0	0	\$0	0.00770	\$0
Westmoreland	0	0	\$0	0.02685	\$0
Whitefield	0	0	\$0	0.02404	\$0

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Wilmot	4	10,000	\$40,000	0.02449	\$979
Wilton	0	0	\$0	0.02904	\$0
Winchester	20	15,000	\$276,750	0.03564	\$9,863
Windham	3	160,000	\$461,400	0.02255	\$10,404
Windsor	0	15,000	\$0	0.01181	\$0
Wolfeboro	0	0	\$0	0.01584	\$0
Woodstock	0	0	\$0	0.02169	\$0
State Totals	1,293		\$92,594,261		\$2,126,476