2020 EXEMPTIONS AND TAX CREDITS SUMMARY REPORT

STATE OF NEW HAMPSHIRE

DEPARTMENT OF REVENUE ADMINISTRATION



MUNICIPAL & PROPERTY DIVISION

2020 EXEMPTIONS & TAX CREDITS SUMMARY REPORT

This report presents the 2020 Exemptions and Tax Credits Summary 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 vs. a tax credit which is an amount deducted from the taxes due by a taxpayer.

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

VETERANS' TAX CREDITS: Amounts granted by each municipality:

- Veterans' Tax Credit: RSA 72:28
 - Standard \$50 / Optional \$51 up to \$750
- All Veterans' Tax Credit: RSA 72:28-b
 - o If adopted by municipality. Standard \$50 / Optional \$51 up to \$750
- Surviving Spouse: RSA 72:29-a
 - Standard \$700 / Optional \$701 up to \$2,000
- Tax Credit for Service-Connected Total Disability: <u>RSA 72:35</u>
 - Standard \$700 / Optional \$701 up to \$4,000

VETERANS' EXEMPTION

Certain Disabled Veterans (EXEMPTION) RSA 72:36-a

<u>ELDERLY EXEMPTION</u>: <u>RSA 72:39-a & b</u> - Amount granted per age category (must be 65 years of age on or before April 1 of year for which exemption is claimed). The applicable income and asset limits adopted by the municipality.

- **Residency Requirement**: Three consecutive years preceding April 1^{st.} 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.
- Age Categories: State minimum for all age categories: \$5,000 or optional amount adopted by municipality.
 - 0 65-74
 - 0 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.

BLIND EXEMPTION: RSA 72:37 - If adopted by municipality. Amount \$15,000 or optional amount adopted by municipality. 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.

<u>DEAF EXEMPTION</u>: RSA 72:38-b - If adopted by municipality. Amount \$15,000 or 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 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^{st.} 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.

<u>IMPROVEMENTS TO ASSIST THE DEAF</u>: <u>RSA 72:38-b V</u> - 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.

<u>IMPROVEMENTS TO ASSIST PERSONS WITH DISABLILITES</u>: <u>RSA 72:37-a</u> - 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.

<u>DISABLED EXEMPTION</u>: RSA 72:37-b - If adopted by 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. Applicants must meet applicable income and asset limits.

- RESIDENCY REQUIREMENT: 5 consecutive years preceding April 1^{st.} 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.

SCHOOL, DINING, DORMITORY and KITCHEN EXEMPTION: RSA 72:23 IV - Amount \$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 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.

<u>ADDITIONAL SCHOOL DINING, DORMITORY and KITCHEN EXEMPTION</u>: RSA 72:23 IV — A town 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.

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.

<u>WOOD-HEATING ENERGY SYSTEMS EXEMPTION</u>: <u>RSA 72:70</u> - If adopted by municipality. An exemption from the assessed value, for property tax purposes, for persons owning real property which is equipped with a wood-heating energy system.

SOLAR ENERGY SYSTEMS EXEMPTION: RSA 72:62 - If adopted by municipality. 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.

<u>WIND-POWERED ENERGY SYSTEMS EXEMPTION</u>: <u>RSA 72:66</u> - If adopted by municipality. An exemption from the assessed value, for property tax purposes, for persons owning real property which is equipped with a wind-powered energy system.

<u>ELECTRIC ENERGY STORAGE SYSTEMS</u>: <u>RSA 72:85</u> - If adopted by municipality. An exemption from the assessed value, for property tax purposes, for persons owning real property which is equipped with an electrical energy storage system.

EDUCATIONAL & SPECIAL EXEMPTIONS REPORT: Report of the educational and special exemptions granted by municipalities. These are not optional. These include:

- Certain Disabled Veterans Exemption
- Improvements to Assist the Deaf
- Improvements to Assist Persons with Disabilities
- School Dining Dormitory and Kitchen Exemption
- Water & Air Pollution Control Exemption

LOCAL OPTIONAL EXEMPTIONS REPORT: Report of what each municipality currently grants. These are optional exemptions and must be adopted by the legislative body of the municipality. These include:

- Deaf Exemption
- Disabled Exemption
- Wood-Heating Energy System Exemption
- Solar Energy Systems Exemption
- Wind-Powered Energy Systems Exemption
- Additional School Dining Dormitory and Kitchen Exemption
- Electric Energy Storage Systems

To apply for any tax credit or exemption, complete Form PA-29, Permanent Application for Property Tax Credits/Exemptions, and file with the municipality. If property is held in a life estate or trust, Form PA-33 Statement Of Qualification for Property Tax Credit, Exemption or Tax Deferral Under RSA 72:33, V, must also accompany the PA-29. Forms PA-29 and PA-33 are available on our web site @ https://www.revenue.nh.gov/forms/exempt-credit.htm

All optional exemptions or exemptions and tax credits with optional requirements must be adopted under the provisions of RSA 72:27-a.

The DRA administrative rules, <u>REV 400</u>, for credits and exemptions from property taxes are also available on the web.

The information in this "Summary Report" is an introduction to exemptions and tax credits and is not complete. For complete information, please refer to the statutes and rules governing the exemptions and tax credits. For further explanation about any information contained in this report, please contact the Department of Revenue Administration, Municipal & Property Division at (603) 230-5950.

This report may be found on our web site at: https://www.revenue.nh.gov/mun-prop/property/exemptions-tax-credits.htm

MUNICIPAL AND PROPERTY DIVISION

		Ve	eterans' Tax Credit	:s	
	RSA 72:28	RSA 72:28-b	RSA 72:28-c	RSA 72:29-a	RSA 72:35
Belknap County Municipalities	Veterans' Tax Credit	All Veterans' Tax Credit	Combat Service Tax Credit	Surviving Spouse Tax Credit	Tax Credit for Service- Connected Total Disability
Alton	750	750	0	700	1,400
Barnstead	500	500	0	700	1,400
Belmont	500	500	0	1,400	1,400
Center Harbor	500	500	0	700	1,400
Gilford	500	500	0	2,000	2,000
Gilmanton	500	0	0	700	1,600
Laconia	500	500	0	700	2,000
Meredith	500	500	0	1,500	4,000
New Hampton	500	500	0	700	2,000
Sanbornton	500	500	0	700	1,400
Tilton	500	500	0	2,000	2,000

		Ve	eterans' Tax Credit	s	
	RSA 72:28	RSA 72:28-b	RSA 72:28-c	RSA 72:29-a	RSA 72:35
Carroll County Municipalities	Veterans' Tax Credit	All Veterans' Tax Credit	Combat Service Tax Credit	Surviving Spouse Tax Credit	Tax Credit for Service- Connected Total Disability
Albany	500	0	0	2,000	2,000
Bartlett	300	300	0	700	700
Brookfield	250	250	0	700	1,400
Chatham	500	0	0	2,000	2,000
Conway	500	500	0	700	4,000
Eaton	500	500	0	700	4,000
Effingham	500	0	0	2,000	2,000
Freedom	250	250	0	700	1,400
Hale's Location	500	500	0	700	700
Hart's Location	50	0	0	700	700
Jackson	500	500	0	700	1,400
Madison	500	0	0	700	2,000
Moultonborough	500	500	0	700	1,400
Ossipee	500	500	0	2,000	2,000
Sandwich	500	500	0	2,000	4,000
Tamworth	500	0	0	700	2,000
Tuftonboro	500	500	0	700	2,000
Wakefield	750	750	0	2,000	2,000
Wolfeboro	500	500	0	700	1,400

MUNICIPAL AND PROPERTY DIVISION

			Elc	lerly Exemptio	n		
				RSA 72:39-a			
Belknap County Municipalities	Elderly Exemption 65-74	Elderly Exemption 75-79	Elderly Exemption 80+	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit
Alton	40,000	60,000	80,000	25,000	44,000	50,000	50,000
Barnstead	30,000	40,000	50,000	35,000	45,000	75,000	75,000
Belmont	65,000	80,000	125,000	25,000	35,000	150,000	150,000
Center Harbor	15,000	25,000	45,000	20,000	30,000	50,000	50,000
Gilford	45,000	60,000	75,000	25,000	35,000	90,000	90,000
Gilmanton	100,000	175,000	250,000	40,000	80,000	750,000	750,000
Laconia	50,000	65,000	85,000	25,000	35,000	75,000	75,000
Meredith	40,000	55,000	75,000	25,000	33,000	75,000	75,000
New Hampton	35,000	45,000	125,000	30,000	40,000	75,000	75,000
Sanbornton	30,000	35,000	40,000	20,000	30,000	50,000	50,000
Tilton	50,000	80,000	125,000	26,000	34,000	70,000	70,000

			Eld	lerly Exemptio	n		
				RSA 72:39-a			
Carroll County Municipalities	Elderly Exemption 65-74	Elderly Exemption 75-79	Elderly Exemption 80+	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit
Albany	25,000	30,000	35,000	15,400	25,400	35,000	35,000
Bartlett	10,000	20,000	30,000	20,000	30,000	125,000	125,000
Brookfield	30,000	45,000	60,000	25,000	30,000	50,000	50,000
Chatham	5,000	5,000	5,000	13,400	20,400	35,000	35,000
Conway	75,000	90,000	105,000	28,000	37,000	75,000	75,000
Eaton	5,000	5,000	5,000	13,400	20,400	35,000	35,000
Effingham	15,000	20,000	25,000	20,000	29,000	35,000	52,500
Freedom	12,000	25,000	50,000	19,000	25,000	50,000	50,000
Hale's Location	5,000	5,000	5,000	13,400	20,400	35,000	35,000
Hart's Location	5,000	5,000	5,000	13,400	20,400	35,000	35,000
Jackson	23,100	34,650	57,750	23,100	34,650	75,075	75,075
Madison	12,000	25,000	50,000	35,000	35,000	125,000	125,000
Moultonborough	50,000	75,000	100,000	25,000	35,000	100,000	100,000
Ossipee	50,000	75,000	100,000	28,000	39,000	60,000	60,000
Sandwich	15,000	25,000	45,000	20,000	30,000	50,000	50,000
Tamworth	20,000	25,000	30,000	25,000	50,000	50,000	80,000
Tuftonboro	20,000	40,000	60,000	24,000	36,000	52,500	52,500
Wakefield	56,000	75,500	94,000	20,000	30,000	150,000	150,000
Wolfeboro	60,000	90,000	120,000	27,500	37,500	100,000	100,000

MUNICIPAL AND PROPERTY DIVISION

	Blind Ex	emption			Disabled Ex	emption		
	RSA	72:37			RSA 72:	37-b		
Belknap County Municipalities	Blind Exemption Adopted?	Blind Exemption	Disabled Exemption Adopted?	Disabled Exemption	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit
Alton	Yes	15,000	Yes	40,000	25,000	44,000	50,000	50,000
Barnstead	Yes	15,000	No	0	0	0	0	0
Belmont	Yes	15,000	Yes	50,000	25,000	35,000	100,000	100,000
Center Harbor	Yes	15,000	No	0	0	0	0	0
Gilford	Yes	15,000	No	0	0	0	0	0
Gilmanton	Yes	15,000	Yes	35,000	13,400	20,400	35,000	35,000
Laconia	Yes	40,000	No	0	0	0	0	0
Meredith	Yes	30,000	Yes	75,000	25,000	33,000	75,000	75,000
New Hampton	Yes	15,000	No	0	0	0	0	0
Sanbornton	No	0	No	0	0	0	0	0
Tilton	Yes	45,000	Yes	50,000	26,000	34,000	70,000	70,000

	Blind Ex	emption			Disabled Ex	emption		
	RSA	72:37			RSA 72:	37-b		
Carroll County Municipalities	Blind Exemption Adopted?	Blind Exemption	Disabled Exemption Adopted?	Disabled Exemption	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit
Albany	No	0	No	0	0	0	0	0
Bartlett	No	0	No	0	0	0	0	0
Brookfield	Yes	40,000	Yes	30,000	25,000	30,000	50,000	50,000
Chatham	Yes	15,000	No	0	0	0	0	0
Conway	Yes	25,000	Yes	75,000	19,000	25,000	50,000	50,000
Eaton	No	0	No	0	0	0	0	0
Effingham	No	0	No	0	0	0	0	0
Freedom	Yes	15,000	Yes	20,000	13,400	20,400	35,000	35,000
Hale's Location	No	0	No	0	0	0	0	0
Hart's Location	No	0	No	0	0	0	0	0
Jackson	Yes	25,000	No	0	0	0	0	0
Madison	Yes	15,000	No	0	0	0	0	0
Moultonborough	Yes	25,000	Yes	50,000	25,000	35,000	100,000	100,000
Ossipee	Yes	15,000	No	0	0	0	0	0
Sandwich	Yes	15,000	No	0	0	0	0	0
Tamworth	Yes	15,000	No	0	0	0	0	0
Tuftonboro	Yes	30,000	No	0	0	0	0	0
Wakefield	Yes	15,000	No	0	0	0	0	0
Wolfeboro	Yes	15,000	No	0	0	0	0	0

		Deaf Exemption								
Belknap County Municipalities			RSA 7	2:38-b						
	Deaf Exemption Adopted?	Deaf Exemption	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit				
Alton	No	0	0	0	0	0				
Barnstead	No	0	0	0	0	0				
Belmont	No	0	0	0	0	0				
Center Harbor	No	0	0	0	0	0				
Gilford	No	0	0	0	0	0				
Gilmanton	No	0	0	0	0	0				
Laconia	No	0	0	0	0	0				
Meredith	No	0	0	0	0	0				
New Hampton	No	0	0	0	0	0				
Sanbornton	No	0	0	0	0	0				
Tilton	No	0	0	0	0	0				

		Deaf Exemption								
			RSA 7	2:38-b						
Carroll County Municipalities	Deaf Exemption Adopted?	Deaf Exemption	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit				
Albany	No	0	0	0	0	0				
Bartlett	No	0	0	0	0	0				
Brookfield	No	0	0	0	0	0				
Chatham	No	0	0	0	0	0				
Conway	No	0	0	0	0	0				
Eaton	No	0	0	0	0	0				
Effingham	No	0	0	0	0	0				
Freedom	No	0	0	0	0	0				
Hale's Location	No	0	0	0	0	0				
Hart's Location	No	0	0	0	0	0				
Jackson	No	0	0	0	0	0				
Madison	No	0	0	0	0	0				
Moultonborough	No	0	0	0	0	0				
Ossipee	No	0	0	0	0	0				
Sandwich	No	0	0	0	0	0				
Tamworth	No	0	0	0	0	0				
Tuftonboro	No	0	0	0	0	0				
Wakefield	No	0	0	0	0	0				
Wolfeboro	No	0	0	0	0	0				

MUNICIPAL AND PROPERTY DIVISION

			Educational an	nd Special Exempt	tions	
	RSA 72	2:12-a	RSA 72:23-IV	RSA 72:36-a	RSA 72:37-a	RSA 72:38-b V
Belknap County Municipalities	Non-Utility Water & Air Pollution Control Exemption	Utility Water & Air Pollution Control Exemption	School Dining / Dormitory / Kitchen Exemption	Certain Disabled Veterans	Improvements to Assist Persons with Disabilities	Improvements to Assist Deaf Persons
Alton	0	0	0	0	0	0
Barnstead	0	0	0	0	0	0
Belmont	0	0	0	540,800	0	0
Center Harbor	0	0	0	0	0	0
Gilford	0	0	0	320,060	0	0
Gilmanton	0	0	0	325,200	0	0
Laconia	0	0	0	0	0	0
Meredith	0	0	0	0	0	0
New Hampton	0	0	150,000	0	0	0
Sanbornton	0	0	0	0	0	0
Tilton	0	0	150,000	0	0	0

			Educational an	chool ning / Disabled Veterans Veterans Veterans Disabilities Disabili							
	RSA 72	2:12-a	RSA 72:23-IV	RSA 72:36-a	RSA 72:37-a	RSA 72:38-b V					
Carroll County Municipalities	Non-Utility Water & Air Pollution Control Exemption	Utility Water & Air Pollution Control Exemption	School Dining / Dormitory / Kitchen Exemption	Disabled	to Assist Persons with	to Assist Deaf					
Albany	0	0	0	0	0	0					
Bartlett	0	0	0	0	0	0					
Brookfield	0	0	0	0	0	0					
Chatham	0	0	0	0	0	0					
Conway	0	0	0	0	0	0					
Eaton	0	0	0	0	0	0					
Effingham	0	0	0	0	0	0					
Freedom	0	0	0	0	0	0					
Hale's Location	0	0	0	0	0	0					
Hart's Location	0	0	0	0	0	0					
Jackson	0	0	0	0	0	0					
Madison	0	0	0	0	0	0					
Moultonborough	0	0	0	0	0	0					
Ossipee	0	0	0	0	0	0					
Sandwich	0	0	0	0	0	0					
Tamworth	0	0	0	0	3,600	0					
Tuftonboro	0	0	0	0	0	0					
Wakefield	0	0	0	0	0	0					
Wolfeboro	0	0	300,000	0	0	0					

		onal Solar Wind- Wood- Heating Energy Systems Exemption Exemption 0 317,296 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0						
	RSA 72:23 IV	RSA 72:62	RSA 72:66	RSA 72:70	RSA 72:85			
Belknap County Municipalities	Additional School Dining / Dormitory / Kitchen Exemption	Energy Systems	Powered Energy Systems	Heating Energy Systems	Energy Storage Systems			
Alton	0	317,296	0	0	0			
Barnstead	0	0	0	0	0			
Belmont	0	751,158	0	0	0			
Center Harbor	0	244,360	0	0	0			
Gilford	0	0	0	0	0			
Gilmanton	0	306,385	0	0	0			
Laconia	0	0	0	0	0			
Meredith	0	1,091,974	0	0	0			
New Hampton	0	0	0	0	0			
Sanbornton	0	620,000	0	0	0			
Tilton	0	0	0	0	0			

		Opti	onal Exemption	s	RSA 72:85 Electric Energy Storage Systems Exemption 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			
	RSA 72:23 IV	RSA 72:62	RSA 72:66	RSA 72:70	RSA 72:85			
Carroll County Municipalities	Additional School Dining / Dormitory / Kitchen Exemption	Solar Energy Systems Exemption	Wind- Powered Energy Systems Exemption	Wood- Heating Energy Systems Exemption	Energy Storage Systems			
Albany	0	0	0	0	0			
Bartlett	0	0	0	0	0			
Brookfield	0	0	0	0	0			
Chatham	0	0	0	0	0			
Conway	0	0	0	0	0			
Eaton	0	0	0	0	0			
Effingham	0	90,200	0	7,000	0			
Freedom	0	0	0	0	0			
Hale's Location	0	0	0	0	0			
Hart's Location	0	0	0	0	0			
Jackson	0	175,500	0	0	O			
Madison	0	596,688	0	0	0			
Moultonborough	0	261,600	0	0	0			
Ossipee	0	1,000	0	0	0			
Sandwich	0	390,000	0	185,000	O			
Tamworth	0	904,230	0	5,000	0			
Tuftonboro	0	0	0	0	O			
Wakefield	0	77,800	0	2,000	C			
Wolfeboro	0	232,500	0	0	C			

		V	eterans' Tax Credit	:s	
	RSA 72:28	RSA 72:28-b	RSA 72:28-c	RSA 72:29-a	RSA 72:35
Cheshire County	Veterans' Tax Credit	All Veterans' Tax Credit	Combat Service Tax Credit	Surviving Spouse Tax Credit	Tax Credit for Service- Connected Total Disability
Alstead	300	0	0	700	1,400
Chesterfield	500	0	0	700	2,000
Dublin	750	750	0	700	4,000
Fitzwilliam	500	500	0	700	2,000
Gilsum	100	0	0	700	1,400
Harrisville	200	0	0	700	700
Hinsdale	250	0	0	700	1,400
Jaffrey	500	500	0	700	1,800
Keene	225	225	0	2,000	4,000
Marlborough	500	0	0	700	1,400
Marlow	200	200	0	700	1,400
Nelson	500	0	0	700	1,000
Richmond	200	0	0	1,400	1,400
Rindge	500	500	0	700	4,000
Roxbury	100	100	0	700	700
Stoddard	250	250	0	700	700
Sullivan	250	250	0	700	700
Surry	400	0	0	700	2,000
Swanzey	500	500	0	700	4,000
Troy	500	0	0	1,800	1,800
Walpole	500	500	0	700	1,400
Westmoreland	200	200	0	700	1,400
Winchester	500	0	0	2,000	2,000

MUNICIPAL AND PROPERTY DIVISION

			Eld	lerly Exemptio	n		
				RSA 72:39-a			
Cheshire County	Elderly Exemption 65-74	Elderly Exemption 75-79	Elderly Exemption 80+	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit
Alstead	20,000	40,000	60,000	17,500	24,000	40,000	40,000
Chesterfield	40,000	60,000	80,000	30,000	35,000	70,000	70,000
Dublin	10,000	15,000	20,000	18,400	26,400	35,000	35,000
Fitzwilliam	30,000	60,000	120,000	25,000	35,000	60,000	60,000
Gilsum	30,000	40,000	50,000	18,000	24,000	60,000	60,000
Harrisville	20,000	25,000	30,000	20,000	27,000	50,000	50,000
Hinsdale	19,500	32,500	56,000	24,000	28,000	50,000	50,000
Jaffrey	40,000	60,000	75,000	24,000	30,000	50,000	50,000
Keene	29,700	37,400	44,900	28,700	38,700	55,000	78,650
Marlborough	10,000	15,000	25,000	20,000	30,000	60,000	60,000
Marlow	55,000	90,000	110,000	15,000	30,000	40,000	40,000
Nelson	60,000	90,000	110,000	30,000	50,000	60,000	75,000
Richmond	10,000	15,000	20,000	20,000	24,000	35,000	35,000
Rindge	100,000	140,000	200,000	35,000	49,000	150,000	150,000
Roxbury	20,000	25,000	30,000	18,400	26,400	50,000	50,000
Stoddard	30,000	50,000	60,000	30,000	50,000	60,000	60,000
Sullivan	60,000	75,000	85,000	20,000	30,000	50,000	75,000
Surry	5,000	5,000	5,000	13,400	20,400	35,000	35,000
Swanzey	25,000	35,000	40,000	24,000	32,000	50,000	50,000
Troy	12,000	25,000	50,000	13,400	20,400	40,000	40,000
Walpole	25,000	40,000	50,000	25,000	40,000	75,000	75,000
Westmoreland	15,000	20,000	25,000	18,400	26,400	35,000	35,000
Winchester	20,000	30,000	60,000	22,700	30,000	50,000	50,000

MUNICIPAL AND PROPERTY DIVISION

	Blind Ex	emption			Disabled Ex	emption		
	RSA	72:37			RSA 72	:37-b		
Cheshire County	Blind Exemption Adopted?	Blind Exemption	Disabled Exemption Adopted?	Disabled Exemption	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit
Alstead	Yes	15,000	No	0	0	0	0	0
Chesterfield	Yes	15,000	No	0	0	0	0	0
Dublin	Yes	15,000	No	0	0	0	0	0
Fitzwilliam	Yes	15,000	Yes	30,000	25,000	35,000	60,000	60,000
Gilsum	No	0	No	0	0	0	0	0
Harrisville	Yes	15,000	Yes	25,000	20,000	27,000	50,000	50,000
Hinsdale	Yes	15,000	Yes	15,000	24,000	28,000	50,000	50,000
Jaffrey	Yes	30,000	Yes	60,000	18,000	25,000	50,000	50,000
Keene	Yes	16,500	Yes	29,700	28,700	38,700	55,000	78,650
Marlborough	Yes	15,000	No	0	0	0	0	0
Marlow	Yes	15,000	No	0	0	0	0	0
Nelson	No	0	Yes	27,500	14,740	22,440	38,500	38,500
Richmond	No	0	No	0	0	0	0	0
Rindge	Yes	15,000	Yes	100,000	35,000	49,000	150,000	150,000
Roxbury	No	0	No	0	0	0	0	0
Stoddard	Yes	15,000	Yes	30,000	30,000	50,000	60,000	60,000
Sullivan	No	0	Yes	60,000	20,000	30,000	50,000	75,000
Surry	No	0	No	0	0	0	0	0
Swanzey	Yes	15,000	No	0	0	0	0	0
Troy	Yes	15,000	No	0	0	0	0	0
Walpole	Yes	15,000	No	0	0	0	0	0
Westmoreland	Yes	15,000	No	0	0	0	0	0
Winchester	Yes	15,000	Yes	15,000	22.700	30,000	50,000	50,000

			Deaf Exe	mption		
			RSA 72	::38-b		
Cheshire County	Deaf Exemption Adopted?	Deaf Exemption	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit
Alstead	No	0	0	0	0	0
Chesterfield	No	0	0	0	0	0
Dublin	No	0	0	0	0	0
Fitzwilliam	No	0	0	0	0	0
Gilsum	No	0	0	0	0	0
Harrisville	No	0	0	0	0	0
Hinsdale	Yes	15,000	24,000	28,000	50,000	50,000
Jaffrey	No	0	0	0	0	0
Keene	Yes	29,700	28,700	38,700	55,000	78,650
Marlborough	No	0	0	0	0	0
Marlow	No	0	0	0	0	0
Nelson	No	0	0	0	0	0
Richmond	No	0	0	0	0	0
Rindge	No	0	0	0	0	0
Roxbury	No	0	0	0	0	0
Stoddard	No	0	0	0	0	0
Sullivan	No	0	0	0	0	0
Surry	No	0	0	0	0	0
Swanzey	No	0	0	0	0	0
Troy	No	0	0	0	0	0
Walpole	No	0	0	0	0	0
Westmoreland	No	0	0	0	0	0
Winchester	No	0	0	0	0	0

			Educational and	d Special Exempti	ons		
	RSA 72	2:12-a	RSA 72:23-IV	RSA 72:36-a	RSA 72:37-a	RSA 72:38-b V	
Cheshire County	Non-Utility Water & Air Pollution Control Exemption	Utility Water & Air Pollution Control Exemption	School Dining / Dormitory / Kitchen Exemption	Certain Disabled Veterans	oled to Assist	Improvements to Assist Deaf Persons	
Alstead	0	0	0	0	0	0	
Chesterfield	0	0	0	0	0	0	
Dublin	0	0	300,000	0	0	0	
Fitzwilliam	0	0	0	0	30,700	0	
Gilsum	0	0	0	0	0	0	
Harrisville	0	0	0	0	0	0	
Hinsdale	0	0	0	0	0	0	
Jaffrey	0	0	0	0	0	0	
Keene	9,100	0	0	0	0	0	
Marlborough	0	0	150,000	326,900	0	0	
Marlow	0	0	0	0	0	0	
Nelson	0	0	0	0	0	0	
Richmond	0	0	0	0	0	0	
Rindge	14,884	0	300,000	330,600	8,277	16,186	
Roxbury	0	0	0	0	0	0	
Stoddard	0	0	0	0	0	0	
Sullivan	0	0	0	0	0	0	
Surry	0	0	0	0	0	0	
Swanzey	0	0	0	360,600	2,330	0	
Troy	0	0	0	0	0	0	
Walpole	0	0	0	0	0	0	
Westmoreland	0	0	0	0	0	0	
Winchester	15,900	0	0	0	3,222	0	

		Opti	onal Exemption	s	
	RSA 72:23 IV	RSA 72:62	RSA 72:66	RSA 72:70	RSA 72:85
Cheshire County	Additional School Dining / Dormitory / Kitchen Exemption	Solar Energy Systems Exemption	Wind- Powered Energy Systems Exemption	Wood- Heating Energy Systems Exemption	Electric Energy Storage Systems Exemption
Alstead	0	103,000	0	0	0
Chesterfield	0	190,300	0	0	0
Dublin	0	1,251,840	0	0	0
Fitzwilliam	0	169,290	0	0	0
Gilsum	0	0	0	0	0
Harrisville	0	0	0	0	0
Hinsdale	0	0	0	0	0
Jaffrey	0	59,141	0	0	0
Keene	0	2,804,600	0	108,100	0
Marlborough	0	35,270	0	0	0
Marlow	0	0	0	0	0
Nelson	0	174,700	0	0	0
Richmond	0	93,600	0	0	0
Rindge	0	38,750	0	0	0
Roxbury	0	37,200	0	0	0
Stoddard	0	60,200	0	0	0
Sullivan	0	69,600	0	0	0
Surry	0	21,674	0	0	0
Swanzey	0	736,773	0	0	0
Troy	0	0	0	0	0
Walpole	0	1,054,200	0	0	0
Westmoreland	0	0	0	0	0
Winchester	0	400,600	0	0	0

		Ve	eterans' Tax Credit	:s	
	RSA 72:28	RSA 72:28-b	RSA 72:28-c	RSA 72:29-a	RSA 72:35
Coos County	Veterans' Tax Credit	All Veterans' Tax Credit	Combat Service Tax Credit	Surviving Spouse Tax Credit	Tax Credit for Service- Connected Total Disability
Atkinson & Gilmanton	50	0	0	700	700
Bean's Grant	50	0	0	700	700
Bean's Purchase	50	0	0	700	700
Berlin	150	0	0	700	700
Cambridge	50	0	0	700	700
Carroll	500	500	0	2,000	2,000
Chandler's Purchase	50	0	0	700	700
Clarksville	250	0	0	700	1,400
Colebrook	150	150	0	700	700
Columbia	100	100	0	700	700
Crawford's Purchase	50	0	0	700	700
Cutt's Grant	50	0	0	700	700
Dalton	500	0	0	700	1,400
Dix's Grant	50	0	0	700	700
Dixville	50	0	0	700	700
Dummer	250	250	0	700	700
Errol	100	100	0	700	1,000
Erving's Location	50	0	0	700	700
Gorham	200	200	0	700	700
Green's Grant	50	0	0	700	700
Hadley's Purchase	50	0	0	700	700
Jefferson	50	50	0	700	700
Kilkenny	50	0	0	700	700
Lancaster	100	100	0	700	1,400
Low & Burbank's Grant	50	0	0	700	700
Martin's Location	50	0	0	700	700
Milan	100	100	0	700	700
Millsfield	50	0	0	700	700
Northumberland	100	100	0	700	700
Odell	50	0	0	700	700
Pinkham's Grant	50	0	0	700	700
Pittsburg	100	100	0	700	700
Randolph	100	100	0	700	700
Sargent's Purchase	50	0	0	700	700
Second College Grant	50	0	0	700	700
Shelburne	100	0	0	1,400	700
Stark	150	150	0	800	800
Stewartstown	250	0	0	700	700
Stratford	100	0	0	700	700
Success	50	0	0	700	700
Thompson & Meserve's Purchase	50	0	0	700	
					700
Wentworth's Location Whitefield	50 500	0	0	700 1,500	700 1,500

	Elderly Exemption									
				RSA 72:39-a						
Coos County	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	5,000	5,000	5,000	13,400	20,400	35,000	35,000			
Bean's Grant	5,000	5,000	5,000	13,400	20,400	35,000	35,000			
Bean's Purchase	5,000	5,000	5,000	13,400	20,400	35,000	35,000			
Berlin	14,000	21,000	42,000	18,900	26,400	35,000	35,000			
Cambridge	5,000	5,000	5,000	13,400	20,400	35,000	35,000			
Carroll	35,000	52,500	70,000	30,000	40,000	75,000	75,000			
Chandler's Purchase	5,000	5,000	5,000	13,400	20,400	35,000	35,000			
Clarksville	15,000	15,000	20,000	13,400	20,400	35,000	35,000			
Colebrook	10,000	12,500	15,000	13,400	20,400	35,000	35,000			
Columbia	10,000	15,000	20,000	13,400	20,400	35,000	35,000			
Crawford's Purchase	5,000	5,000	5,000	13,400	20,400	35,000	35,000			
Cutt's Grant	5,000	5,000	5,000	13,400	20,400	35,000	35,000			
Dalton	10,000	15,000	20,000	15,000	25,000	40,000	40,000			
Dix's Grant	5,000	5,000	5,000	13,400	20,400	35,000	35,000			
Dixville	5,000	5,000	5,000	13,400	20,400	35,000	35,000			
Dummer	30,000	40,000	50,000	22,500	35,000	50,000	50,000			
Errol	5,000	10,000	20,000	13,400	20,400	35,000	35,000			
Erving's Location	5,000	5,000	5,000	13,400	20,400	35,000	35,000			
Gorham	25,000	50,000	100,000	20,900	28,900	50,000	50,000			
Green's Grant	5,000	5,000	5,000	13,400	20,400	35,000	35,000			
Hadley's Purchase	5,000	5,000	5,000	13,400	20,400	35,000	35,000			
Jefferson	25,000	37,500	50,000	35,000	40,000	50,000	75,000			
Kilkenny	5,000	5,000	5,000	13,400	20,400	35,000	35,000			
Lancaster	20,000	25,000	30,000	18,400	26,400	35,000	35,000			
Low & Burbank's Grant	5,000	5,000	5,000	13,400	20,400	35,000	35,000			
Martin's Location	5,000	5,000	5,000	13,400	20,400	35,000	35,000			
Milan	20,000	30,000	40,000	18,400	26,400	50,000	50,000			
Millsfield	5,000	5,000	5,000	13,400	20,400	35,000	35,000			
Northumberland	10,000	15,000	20,000	18,400	26,400	35,000	35,000			
Odell	5,000	5,000	5,000	13,400	20,400	35,000	35,000			
Pinkham's Grant	5,000	5,000	5,000	13,400	20,400	35,000	35,000			
Pittsburg	15,000	15,000	15,000	13,400	20,400	35,000	35,000			
Randolph	10,000	15,000	20,000	15,900	23,400	35,000	35,000			
Sargent's Purchase	5,000	5,000	5,000	13,400	20,400	35,000	35,000			
Second College Grant	5,000	5,000	5,000	13,400	20,400	35,000				
	-			-			35,000			
Shelburne Stark	10,000	20,000	30,000	20,000	30,000	50,000 35,000	50,000			
Stark	10,000	15,000	20,000	17,400	24,400	35,000	35,000			
Stewartstown	5,000	7,500	10,000	13,400	20,400	50,000	50,000			
Stratford	15,000	25,000	40,000	17,400	22,400	40,000	40,000			
Success The survey of Managements	5,000	5,000	5,000	13,400	20,400	35,000	35,000			
Thompson & Meserve's	F 000	F 000	F 000	43.400	20.400	35.600	25.000			
Purchase	5,000	5,000	5,000	13,400	20,400	35,000	35,000			
Wentworth's Location Whitefield	5,000 10,000	5,000 20,000	5,000 40,000	13,400 18,400	20,400 26,400	35,000 50,000	35,000 50,000			

	Blind Ex	emption		Disabled Exemption							
	RSA	72:37			RSA 72:	37-b					
Coos County	Blind Exemption Adopted?	Blind Exemption	Disabled Exemption Adopted?	Disabled Exemption	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit			
Atkinson & Gilmanton	No	0	No	0	0	0	0	0			
Bean's Grant	No	0	No	0	0	0	0	0			
Bean's Purchase	No	0	No	0	0	0	0	0			
Berlin	Yes	15,000	No	0	0	0	0	0			
Cambridge	No	0	No	0	0	0	0	0			
Carroll	No	0	No	0	0	0	0	0			
Chandler's Purchase	No	0	No	0	0	0	0	0			
Clarksville	No	0	No	0	0	0	0	0			
Colebrook	Yes	15,000	Yes	5,000	13,400	20,400	35,000	35,000			
Columbia	No	0	No	0	0	0	0	0			
Crawford's Purchase	No	0	No	0	0	0	0	0			
Cutt's Grant	No	0	No	0	0	0	0	0			
Dalton	No	0	No	0	0	0	0	0			
Dix's Grant	No	0	No	0	0	0	0	0			
Dixville	No	0	No	0	0	0	0	0			
Dummer	No	0	Yes	3,000	18,000	25,000	50,000	50,000			
Errol	No	0	No	0	0	0	0	0			
Erving's Location	No	0	No	0	0	0	0	0			
Gorham	Yes	15,000	Yes	25,000	18,400	26,400	50,000	50,000			
Green's Grant	No	0	No	. 0	, 0	,	. 0	0			
Hadley's Purchase	No	0	No	0	0	0	0	0			
Jefferson	Yes	15,000	No	0	0	0	0	0			
Kilkenny	No	0	No	0	0	0	0	0			
Lancaster	Yes	15,000	No	0	0	0	0	0			
Low & Burbank's Grant	No	0	No	0	0	0	0	0			
Martin's Location	No	0	No	0	0	0	0	0			
Milan	Yes	15,000	No	0	0	0	0	0			
Millsfield	No	0	No	0	0	0	0	0			
Northumberland	Yes	15,000	Yes	10,000	15,000	25,000	35,000	35,000			
Odell	No	0	No	0	0	0	0	0			
Pinkham's Grant	No	0	No	0	0	0	0	0			
Pittsburg	No	0	No	0	0	0	0	0			
Randolph	Yes	15,000	Yes	15,000	15,900	23,400	35,000	35,000			
Sargent's Purchase	No	0	No	0	0	0	0	0			
Second College Grant	No	0	No	0	0	0	0	0			
Shelburne	Yes	15,000	Yes	15,000	18,400	26,400	50,000	50,000			
Stark	Yes	15,000	No	0	0	0	0	0			
Stewartstown	Yes	15,000	No	0	0	0	0	0			
Stratford	Yes	15,000	No	0	0	0	0	0			
Success	No	15,000	No	0	0	0	0	0			
Thompson & Meserve's	INU	U	INU	U	U	U	U	U			
Purchase	No	0	No	0	0	0	0	0			
Wentworth's Location	No	0	No	0	0	0	0	0			
Whitefield	Yes	15,000	No	0	0	0	0	0			

			Deaf Ex	emption		
			RSA 7	2:38-b		
Coos County	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
Bean's Grant	No	0	0	0	0	0
Bean's Purchase	No	0	0	0	0	0
Berlin	No	0	0	0	0	0
Cambridge	No	0	0	0	0	0
Carroll	No	0	0	0	0	0
Chandler's Purchase	No	0	0	0	0	0
Clarksville	No	0	0	0	0	0
Colebrook	No	0	0	0	0	0
Columbia	No	0	0	0	0	0
Crawford's Purchase	No	0	0	0	0	0
Cutt's Grant	No	0	0	0	0	0
Dalton	No	0	0	0	0	0
Dix's Grant	No	0	0	0	0	0
Dixville	No	0	0	0	0	0
Dummer	No	0	0	0	0	C
Errol	No	0	0	0	0	0
Erving's Location	No	0	0	0	0	C
Gorham	No	0	0	0	0	0
Green's Grant	No	0	0	0	0	C
Hadley's Purchase	No	0	0	0	0	0
Jefferson	No	0	0	0	0	C
Kilkenny	No	0	0	0	0	C
Lancaster	No	0	0	0	0	0
Low & Burbank's Grant	No	0	0	0	0	0
Martin's Location	No	0	0	0	0	0
Milan	No	0	0	0	0	0
Millsfield	No	0	0	0	0	C
Northumberland	No	0	0	0	0	0
Odell	No	0	0	0	0	0
Pinkham's Grant	No	0	0	0	0	0
Pittsburg	No	0	0	0	0	0
Randolph	No	0	0	0	0	0
Sargent's Purchase	No	0	0	0	0	0
Second College Grant	No	0	0	0	0	0
Shelburne	No	0	0	0	0	0
Stark	No	0	0	0	0	0
Stewartstown	No	0	0	0	0	0
Stratford	No	0	0	0	0	0
Success	No	0	0	0	0	
Thompson & Meserve's	140	U	U	J	J	
Purchase	No	0	0	0	0	C
Wentworth's Location	No	0	0	0	0	
Whitefield	No	0	0	0	0	

	Educational and Special Exemptions									
	RSA 7	2:12-a	RSA 72:23-IV	RSA 72:36-a	RSA 72:37-a	RSA 72:38-b V				
Coos County	Non-Utility Water & Air Pollution Control Exemption	Utility Water & Air Pollution Control Exemption	School Dining / Dormitory / Kitchen Exemption	Certain Disabled Veterans	Improvements to Assist Persons with Disabilities	Improvements to Assist Deaf Persons				
Atkinson & Gilmanton	0	0	0	0	0	0				
Bean's Grant	0	0	0	0	0	0				
Bean's Purchase	0	0	0	0	0	0				
Berlin	650,000	0	0	0	40,990	0				
Cambridge	0	0	0	0	0	0				
Carroll	0	0	0	0	0	0				
Chandler's Purchase	0	0	0	0	0	0				
Clarksville	0	0	0	0	0	0				
Colebrook	0	0	0	0	0	0				
Columbia	0	0	0	0	0	0				
Crawford's Purchase	0	0	0	0	0	0				
Cutt's Grant	0	0	0	0	0	0				
Dalton	0	0	0	0	0	0				
Dix's Grant	0	0	0	0	0	0				
Dixville	0	0	0	0	0	0				
Dummer	0	0	0	0	0	0				
Errol	0	0	0	0	0	0				
Erving's Location	0	0	0	0	0	0				
Gorham	0	0	0	0	0	0				
Green's Grant	0	0	0	0	0	0				
Hadley's Purchase	0	0	0	0	0	0				
Jefferson	0	0	0	0	0	0				
Kilkenny	0	0	0	0	0	0				
Lancaster	0	0	0	0	0	0				
Low & Burbank's Grant	0	0	0	0	0	0				
Martin's Location	0	0	0	0	0	0				
Milan	0	0	0	0	0	0				
Millsfield	0	0	0	0	0	0				
Northumberland	0	0	0	0	0	0				
Odell	0	0	0	0	0	0				
Pinkham's Grant	0	0	0	0	0	0				
Pittsburg	0	0	0	0	0	0				
Randolph	0	0	0	0	0	0				
Sargent's Purchase	0	0	0	0	0	0				
Second College Grant	0	0	0	0	0	0				
Shelburne	0	0	0	0	0	0				
Stark	0	0	0	0	0	0				
Stewartstown	0	0	0	0	0	0				
Stratford	0	0	0	0	0	0				
Success	0	0	0	0	0	0				
Thompson & Meserve's			J	J	3					
Purchase	0	0	0	0	0	0				
Wentworth's Location	0	0	0	0	0	0				
Whitefield	0	0	0	0	0	0				

		Opt	ional Exemptions		
	RSA 72:23 IV	RSA 72:62	RSA 72:66	RSA 72:70	RSA 72:85
Coos County	Additional School Dining / Dormitory / Kitchen Exemption	Solar Energy Systems Exemption	Wind- Powered Energy Systems Exemption	Wood- Heating Energy Systems Exemption	Electric Energy Storage Systems Exemption
Atkinson & Gilmanton	0	0	0	0	C
Bean's Grant	0	0	0	0	C
Bean's Purchase	0	0	0	0	C
Berlin	0	0	0	0	C
Cambridge	0	0	0	0	C
Carroll	0	73,940	0	0	C
Chandler's Purchase	0	0	0	0	(
Clarksville	0	0	0	0	
Colebrook	0	0	0	0	(
Columbia	0	15,000	0	0	(
Crawford's Purchase	0	0	0	0	(
Cutt's Grant	0	0	0	0	(
Dalton	0	0	0	0	(
Dix's Grant	0	0	0	0	(
Dixville	0	0	0	0	(
Dummer	0	171,000	0	0	(
Errol	0	0	0	0	(
Erving's Location	0	0	0	0	
Gorham	0	0	0	0	
Green's Grant	0	0	0	0	(
Hadley's Purchase	0	0	0	0	(
Jefferson	0	0	0	0	(
Kilkenny	0	0	0	0	
Lancaster	0	209,900	0	0	
Low & Burbank's Grant	0	0	0	0	
Martin's Location	0	0	0	0	
Milan	0	337,500	0	0	
Millsfield	0	0	0	0	
Northumberland	0	129,700	0	0	
Odell	0	0	0	0	
Pinkham's Grant	0	0	0	0	(
Pittsburg	0	0	0	0	(
Randolph	0	180,900	0	9,000	(
Sargent's Purchase	0	0	0	0	
Second College Grant	0	0	0	0	(
Shelburne	0	108,600	0	0	
Stark	0	49,200	0	0	
Stewartstown	0	0	0	0	
Stratford	0	0	0	0	(
Success	0	0	0	0	(
Thompson & Meserve's	J	3	3	J	
Purchase	0	0	0	0	(
Wentworth's Location	0	0	0	0	
Whitefield	0	0	0	0	

		Ve	eterans' Tax Credit	ts	
	RSA 72:28	RSA 72:28-b	RSA 72:28-c	RSA 72:29-a	RSA 72:35
Grafton County	Veterans' Tax Credit	All Veterans' Tax Credit	Combat Service Tax Credit	Surviving Spouse Tax Credit	Tax Credit for Service- Connected Total Disability
Alexandria	270	0	0	700	1,400
Ashland	250	250	0	700	4,000
Bath	200	0	0	700	700
Benton	50	0	0	700	700
Bethlehem	500	0	0	2,000	2,000
Bridgewater	50	0	0	700	700
Bristol	500	500	0	1,700	1,700
Campton	500	0	0	700	4,000
Canaan	200	0	0	700	1,400
Dorchester	100	100	0	700	2,000
Easton	350	0	0	700	700
Ellsworth	200	0	0	700	700
Enfield	200	200	0	1,400	2,000
Franconia	500	500	0	700	2,000
Grafton	500	0	0	700	2,000
Groton	500	500	0	700	1,500
Hanover	500	0	0	2,000	2,000
Haverhill	500	0	0	700	4,000
Hebron	100	100	0	700	700
Holderness	500	0	0	2,000	2,000
Landaff	200	0	0	700	700
Lebanon	250	250	0	700	1,400
Lincoln	500	500	0	2,000	2,000
Lisbon	200	0	0	700	700
Littleton	500	500	0	700	700
Livermore	50	0	0	700	700
Lyman	300	300	0	700	1,400
Lyme	500	0	0	700	2,000
Monroe	100	100	0	700	700
Orange	200	200	0	700	700
Orford	500	500	0	700	4,000
Piermont	500	0	0	700	700
Plymouth	500	500	0	2,000	2,000
•	500	500	0	700	700
Rumney					
Sugar Hill	500	500	0	700	1,400
Thornton	500	500	0	700	4,000
Warren	500	500	0	700	700
Waterville Valley	500	0	0	700	1,400
Wentworth	500	500	0	700	4,000
Woodstock	500	500	0	2,000	2,000

		Elderly Exemption									
				RSA 72:39-a							
Grafton County	Elderly Exemption 65-74	Elderly Exemption 75-79	Elderly Exemption 80+	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit				
Alexandria	27,500	42,000	61,000	20,500	30,000	64,000	64,000				
Ashland	30,000	40,000	50,000	20,000	30,000	60,000	60,000				
Bath	5,000	5,000	5,000	16,400	24,400	40,000	40,000				
Benton	10,000	15,000	20,000	20,000	30,000	50,000	50,000				
Bethlehem	50,000	75,000	100,000	25,000	37,500	100,000	100,000				
Bridgewater	20,000	30,000	40,000	20,000	25,500	35,000	35,000				
Bristol	25,000	30,000	45,000	25,000	45,000	40,000	40,000				
Campton	40,000	60,000	200,000	29,000	37,000	50,000	50,000				
Canaan	65,000	75,000	85,000	24,000	36,000	70,000	70,000				
Dorchester	13,000	18,000	23,000	15,000	20,400	35,000	35,000				
Easton	5,000	10,000	20,000	13,400	20,400	35,000	35,000				
Ellsworth	20,000	30,000	100,000	20,000	30,000	50,000	50,000				
Enfield	46,000	69,000	92,000	26,000	36,000	70,000	70,000				
Franconia	15,000	20,000	25,000	25,000	37,500	40,000	40,000				
Grafton	15,000	20,000	25,000	25,000	36,000	40,000	50,000				
Groton	20,000	35,000	50,000	20,000	30,000	40,000	55,000				
Hanover	80,000	120,000	165,000	32,000	45,000	75,000	75,000				
Haverhill	15,000	25,000	45,000	21,000	35,000	70,000	70,000				
Hebron	5,000	5,000	5,000	13,400	20,400	35,000	35,000				
Holderness	25,000	30,000	50,000	20,000	25,000	50,000	50,000				
Landaff	5,000	5,000	5,000	13,400	20,400	35,000	35,000				
Lebanon	45,000	80,000	170,000	36,800	50,000	100,000	100,000				
Lincoln	50,000	75,000	100,000	25,000	40,000	150,000	150,000				
Lisbon	20,000	30,000	50,000	25,000	30,000	45,000	50,000				
Littleton	35,000	52,500	70,000	30,000	40,000	75,000	75,000				
Livermore	5,000	5,000	5,000	13,400	20,400	35,000	35,000				
Lyman	20,000	30,000	40,000	25,000	35,000	50,000	50,000				
Lyme	135,000	190,000	240,000	30,000	40,000	150,000	150,000				
Monroe	30,000	30,000	30,000	25,000	30,000	50,000	50,000				
Orange	50,000	65,000	75,000	24,000	36,000	70,000	70,000				
Orford	15,000	20,000	25,000	25,000	37,500	40,000	40,000				
Piermont	25,000	45,000	55,000	30,000	45,000	70,000	70,000				
Plymouth	35,000	45,000	55,000	27,500	37,500	60,000	60,000				
Rumney	20,000	25,000	30,000	25,000	30,000	40,000	40,000				
Sugar Hill	10,000	15,000	20,000	20,000	30,000	50,000	50,000				
Thornton	40,000	55,000	70,000	25,000	40,000	75,000	75,000				
Warren	15,000	20,000	25,000	20,000	40,000	50,000	50,000				
Waterville Valley	5,000	5,000	5,000	13,400	20,400	35,000	35,000				
Wentworth	14,000	21,000	28,000	23,800	36,400	63,000	63,000				
Woodstock	40,000	60,000	80,000	30,000	40,000	75,000	75,000				

	Blind Ex	emption		Disabled Exemption							
	RSA	72:37			RSA 72	:37-b					
Grafton County	Blind Exemption Adopted?	Blind Exemption	Disabled Exemption Adopted?	Disabled Exemption	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit			
Alexandria	Yes	15,000	Yes	15,000	18,000	25,000	50,000	50,000			
Ashland	Yes	15,000	No	0	0	0	0	0			
Bath	No	0	No	0	0	0	0	0			
Benton	No	0	Yes	5,000	13,400	20,400	35,000	35,000			
Bethlehem	Yes	15,000	No	0	0	0	0	0			
Bridgewater	No	0	No	0	0	0	0	0			
Bristol	Yes	30,000	Yes	30,000	25,000	45,000	40,000	40,000			
Campton	Yes	15,000	Yes	30,000	25,000	30,000	50,000	50,000			
Canaan	Yes	15,000	Yes	85,000	24,000	36,000	70,000	70,000			
Dorchester	No	0	No	0	0	0	0	0			
Easton	Yes	15,000	No	0	0	0	0	0			
Ellsworth	No	0	No	0	0	0	0	0			
Enfield	Yes	15,000	Yes	50,000	26,000	36,000	70,000	70,000			
Franconia	Yes	15,000	Yes	15,000	13,400	20,400	35,000	35,000			
Grafton	Yes	15,000	Yes	10,000	20,000	27,000	40,000	50,000			
Groton	Yes	30,000	Yes	15,000	20,000	30,000	40,000	55,000			
Hanover	Yes	30,000	Yes	165,000	26,000	35,000	75,000	75,000			
Haverhill	Yes	15,000	Yes	5,000	13,400	20,400	35,000	35,000			
Hebron	No	0	No	0	0	0	0	0			
Holderness	Yes	15,000	No	0	0	0	0	0			
Landaff	No	0	No	0	0	0	0	0			
Lebanon	Yes	21,000	No	0	0	0	0	0			
Lincoln	Yes	15,000	No	0	0	0	0	0			
Lisbon	Yes	15,000	No	0	0	0	0	0			
Littleton	Yes	15,000	No	0	0	0	0	0			
Livermore	No	0	No	0	0	0	0	0			
Lyman	No	0	No	0	0	0	0	0			
Lyme	Yes	67,500	Yes	135,000	30,000	40,000	150,000	150,000			
Monroe	No	0	No	0	0	0	0	0			
Orange	No	0	No	0	0	0	0	0			
Orford	No	0	Yes	5,000	13,400	20,400	35,000	35,000			
Piermont	Yes	15,000	No	0	0	0	0	0			
Plymouth	Yes	35,000	No	0	0	0	0	0			
Rumney	Yes	15,000	No	0	0	0	0	0			
Sugar Hill	Yes	15,000	No	0	0	0	0	0			
Thornton	Yes	15,000	Yes	40,000	25,000	40,000	75,000	75,000			
Warren	No	0	No	0	0	0	0	0			
Waterville Valley	Yes	15,000	No	0	0	0	0	0			
Wentworth	Yes	15,000	Yes	5,000	13,400	20,400	35,000	35,000			
Woodstock	Yes	15,000	No	0	0	0	0	0			

	Deaf Exemption										
			RSA 7	2:38-b							
Grafton County	Deaf Exemption Adopted?	Deaf Exemption	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit					
Alexandria	No	0	0	0	0	0					
Ashland	No	0	0	0	0	0					
Bath	No	0	0	0	0	0					
Benton	No	0	0	0	0	0					
Bethlehem	No	0	0	0	0	0					
Bridgewater	No	0	0	0	0	0					
Bristol	Yes	30,000	25,000	45,000	40,000	40,000					
Campton	No	0	0	0	0	0					
Canaan	No	0	0	0	0	0					
Dorchester	No	0	0	0	0	0					
Easton	No	0	0	0	0	0					
Ellsworth	No	0	0	0	0	0					
Enfield	No	0	0	0	0	0					
Franconia	No	0	0	0	0	0					
Grafton	No	0	0	0	0	0					
Groton	No	0	0	0	0	0					
Hanover	No	0	0	0	0	0					
Haverhill	No	0	0	0	0	0					
Hebron	No	0	0	0	0	0					
Holderness	No	0	0	0	0	0					
Landaff	No	0	0	0	0	0					
Lebanon	No	0	0	0	0	0					
Lincoln	No	0	0	0	0	0					
Lisbon	No	0	0	0	0	0					
Littleton	No	0	0	0	0	0					
Livermore	No	0	0	0	0	0					
Lyman	No	0	0	0	0	0					
Lyme	Yes	135,000	30,000	40,000	150,000	150,000					
Monroe	No	0	0	0	0	0					
Orange	No	0	0	0	0	0					
Orford	No	0	0	0	0	0					
Piermont	No	0	0	0	0	C					
Plymouth	No	0	0	0	0	0					
Rumney	No	0	0	0	0	C					
Sugar Hill	No	0	0	0	0	C					
Thornton	No	0	0	0	0	C					
Warren	No	0	0	0	0	C					
Waterville Valley	No	0	0	0	0	0					
Wentworth	No	0	0	0	0	0					
Woodstock	No	0	0	0	0	C					

		Educational and Special Exemptions								
	RSA 72	2:12-a	RSA 72:23-IV	RSA 72:36-a	RSA 72:37-a	RSA 72:38-b V				
Grafton County	Non-Utility Water & Air Pollution Control Exemption	Utility Water & Air Pollution Control Exemption	School Dining / Dormitory / Kitchen Exemption	Certain Disabled Veterans	Improvements to Assist Persons with Disabilities	Improvements to Assist Deaf Persons				
Alexandria	0	0	0	0	0	0				
Ashland	0	0	0	707,550	0	0				
Bath	0	0	0	0	0	0				
Benton	0	0	0	0	0	0				
Bethlehem	0	0	0	0	0	0				
Bridgewater	0	0	0	0	0	0				
Bristol	0	0	0	0	5,500	0				
Campton	0	0	0	0	0	0				
Canaan	0	0	150,000	0	0	0				
Dorchester	0	0	0	0	0	0				
Easton	0	0	0	0	0	0				
Ellsworth	0	0	0	196,200	0	0				
Enfield	0	0	0	349,240	0	0				
Franconia	0	0	0	0	0	0				
Grafton	0	0	0	0	0	0				
Groton	0	0	0	0	0	0				
Hanover	0	0	150,000	0	10,000	0				
Haverhill	0	0	0	0	0	0				
Hebron	0	0	0	0	0	0				
Holderness	0	0	150,000	0	0	0				
Landaff	0	0	0	0	0	0				
Lebanon	0	0	0	340,000	0	0				
Lincoln	0	0	0	0	0	0				
Lisbon	0	0	0	0	0	0				
Littleton	0	0	0	0	0	0				
Livermore	0	0	0	0	0	0				
Lyman	0	0	0	0	0	0				
Lyme	0	0	0	0	0	0				
Monroe	0	0	0	0	0	0				
Orange	0	0	0	0	0	0				
Orford	0	0	0	0	0	0				
Piermont	0	0	0	0	0	0				
Plymouth	0	0	0	0	0	0				
Rumney	0	0	0	0	0	0				
Sugar Hill	0	0	0	0	0	0				
Thornton	0	0	0	0	25,000	0				
Warren	0	0	0	0	270,000	0				
Waterville Valley	0	0	150,000	0	0	0				
Wentworth	0	0	0	0	0	0				
Woodstock	0	0	0	0	0	0				

		Opt	ional Exemption	ıs	
	RSA 72:23 IV	RSA 72:62	RSA 72:66	RSA 72:70	RSA 72:85
Grafton County	Additional School Dining / Dormitory / Kitchen Exemption	Solar Energy Systems Exemption	Wind- Powered Energy Systems Exemption	Wood- Heating Energy Systems Exemption	Electric Energy Storage Systems Exemption
Alexandria	0	0	0	0	0
Ashland	0	0	0	0	0
Bath	0	0	0	0	0
Benton	0	0	0	0	0
Bethlehem	0	0	0	28,100	0
Bridgewater	0	0	0	0	0
Bristol	0	0	0	0	0
Campton	0	265,000	0	0	0
Canaan	0	200	0	0	0
Dorchester	0	66,420	0	0	0
Easton	0	0	0	0	0
Ellsworth	0	0	0	0	0
Enfield	0	185,775	0	0	0
Franconia	0	315,800	0	89,356	0
Grafton	0	107,250	0	0	0
Groton	0	0	0	0	0
Hanover	0	0	0	0	0
Haverhill	0	0	0	0	0
Hebron	0	0	0	0	0
Holderness	0	530,999	0	0	0
Landaff	0	0	0	0	0
Lebanon	0	0	0	0	0
Lincoln	0	75,100	0	0	0
Lisbon	0	0	0	0	0
Littleton	0	0	0	0	0
Livermore	0	0	0	0	0
Lyman	0	28,100	0	0	0
Lyme	0	835,000	0	0	0
Monroe	0	0	0	0	0
Orange	0	0	0	0	0
Orford	0	0	0	0	0
Piermont	0	0	0	0	0
Plymouth	0	2,700	0	0	0
Rumney	0	16,000	0	0	0
Sugar Hill	0	0	0	0	0
Thornton	0	39,000	0	0	0
Warren	0	0	0	0	0
Waterville Valley	0	0	0	0	0
Wentworth	0	0	0	0	0
Woodstock	0	0	0	0	0

MUNICIPAL AND PROPERTY DIVISION

		Ve	eterans' Tax Credit	:s	
	RSA 72:28	RSA 72:28-b	RSA 72:28-c	RSA 72:29-a	RSA 72:35
Hillsborough County	Veterans' Tax Credit	All Veterans' Tax Credit	Combat Service Tax Credit	Surviving Spouse Tax Credit	Tax Credit for Service- Connected Total Disability
Amherst	500	500	500	700	3,200
Antrim	500	500	0	2,000	2,000
Bedford	500	500	0	2,000	2,000
Bennington	500	0	0	700	2,000
Brookline	500	500	0	700	4,000
Deering	500	0	0	700	1,400
Francestown	500	0	0	700	700
Goffstown	500	500	0	2,000	2,000
Greenfield	300	0	0	700	700
Greenville	500	500	0	700	4,000
Hancock	500	0	0	700	700
Hillsborough	500	500	0	700	2,000
Hollis	500	500	0	700	2,000
Hudson	500	500	0	2,000	2,000
Litchfield	500	500	0	700	700
Lyndeborough	500	0	0	700	1,400
Manchester	500	300	0	2,000	2,000
Mason	500	500	0	700	2,000
Merrimack	500	500	0	2,000	4,000
Milford	400	400	0	800	1,500
Mont Vernon	500	0	0	700	2,000
Nashua	500	500	0	2,000	2,000
New Boston	500	0	0	700	2,000
New Ipswich	750	750	500	700	4,000
Pelham	500	500	0	700	2,000
Peterborough	750	750	0	700	4,000
Sharon	300	300	0	700	1,000
Temple	100	100	0	700	700
Weare	500	0	0	2,000	1,400
Wilton	350	350	0	700	4,000
Windsor	250	250	0	1,400	1,400

	Elderly Exemption									
				RSA 72:39-a						
Hillsborough County	Elderly Exemption 65-74	Elderly Exemption 75-79	Elderly Exemption 80+	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit			
Amherst	76,000	114,000	151,000	41,760	57,000	150,000	150,000			
Antrim	25,000	50,000	65,000	26,250	37,800	75,000	75,000			
Bedford	90,100	96,000	141,600	49,960	67,640	150,000	150,000			
Bennington	25,000	50,000	75,000	27,500	39,500	75,000	75,000			
Brookline	80,000	120,000	160,000	40,000	70,000	750,000	750,000			
Deering	45,000	60,000	75,000	46,900	53,600	250,000	250,000			
Francestown	40,000	60,000	80,000	13,400	20,400	50,000	50,000			
Goffstown	50,000	67,500	90,000	37,500	55,000	150,000	150,000			
Greenfield	20,000	40,000	60,000	25,000	33,000	50,000	50,000			
Greenville	20,000	30,000	40,000	18,000	25,000	50,000	50,000			
Hancock	35,000	47,500	75,000	22,500	31,000	53,000	53,000			
Hillsborough	34,500	51,750	63,250	30,000	45,000	71,500	71,500			
Hollis	159,000	190,000	222,000	53,000	60,500	165,000	165,000			
Hudson	105,000	125,000	150,000	45,000	55,000	160,000	160,000			
Litchfield	85,000	140,000	190,000	45,500	55,000	300,000	300,000			
Lyndeborough	35,000	50,000	70,000	30,000	40,000	70,000	70,000			
Manchester	109,500	148,500	195,500	37,000	50,000	90,000	115,000			
Mason	70,000	100,000	130,000	30,000	40,000	60,000	60,000			
Merrimack	75,000	100,000	125,000	45,000	60,000	200,000	200,000			
Milford	83,000	124,000	165,000	38,600	46,000	100,000	100,000			
Mont Vernon	60,000	70,000	80,000	40,000	40,000	75,000	75,000			
Nashua	194,000	224,000	280,000	50,000	50,000	150,000	150,000			
New Boston	88,000	121,000	176,000	35,000	45,000	90,000	90,000			
New Ipswich	50,000	75,000	100,000	27,000	37,000	61,000	61,000			
Pelham	78,400	112,000	145,000	35,000	45,000	130,000	130,000			
Peterborough	80,000	120,000	160,000	34,000	52,000	100,000	100,000			
Sharon	20,000	30,000	40,000	28,000	45,000	100,000	100,000			
Temple	25,000	25,000	25,000	13,400	20,400	35,000	35,000			
Weare	70,000	90,000	300,000	33,000	44,000	80,000	80,000			
Wilton	40,000	55,000	75,000	35,000	45,000	70,000	70,000			
Windsor	5,000	5,000	5,000	13,400	20,400	35,000	35,000			

MUNICIPAL AND PROPERTY DIVISION 2020 Exemptions and Tax Credits Report Hillsborough County

	Blind Ex	emption			Disabled Ex	cemption		
	RSA	72:37			RSA 72	:37-b		
Hillsborough County	Blind Exemption Adopted?	Blind Exemption	Disabled Exemption Adopted?	Disabled Exemption	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit
Amherst	Yes	37,000	Yes	65,000	41,760	57,000	150,000	150,000
Antrim	Yes	15,000	No	0	0	0	0	0
Bedford	Yes	35,000	Yes	52,000	49,960	67,640	150,000	150,000
Bennington	Yes	15,000	No	0	0	0	0	0
Brookline	Yes	20,000	Yes	80,000	30,000	40,000	75,000	75,000
Deering	Yes	15,000	Yes	15,000	46,900	53,600	250,000	250,000
Francestown	No	0	No	0	0	0	0	0
Goffstown	Yes	15,000	No	0	0	0	0	0
Greenfield	Yes	15,000	No	0	0	0	0	0
Greenville	Yes	15,000	No	0	0	0	0	0
Hancock	Yes	15,000	No	0	0	0	0	0
Hillsborough	Yes	15,000	Yes	25,000	25,000	33,000	65,000	65,000
Hollis	Yes	30,000	No	0	0	0	0	0
Hudson	Yes	105,000	Yes	105,000	45,000	55,000	160,000	160,000
Litchfield	Yes	15,000	No	0	0	0	0	0
Lyndeborough	Yes	15,000	Yes	30,000	25,000	35,000	60,000	60,000
Manchester	Yes	135,500	Yes	109,500	37,000	50,000	90,000	115,000
Mason	Yes	15,000	No	0	0	0	0	0
Merrimack	Yes	15,000	Yes	75,000	50,000	67,500	200,000	200,000
Milford	Yes	15,000	No	0	0	0	0	0
Mont Vernon	Yes	15,000	No	0	0	0	0	0
Nashua	Yes	94,000	Yes	194,000	50,000	50,000	150,000	150,000
New Boston	Yes	33,000	Yes	70,400	35,000	45,000	90,000	90,000
New Ipswich	Yes	15,000	Yes	50,000	27,000	37,000	61,000	61,000
Pelham	Yes	15,000	No	0	0	0	0	0
Peterborough	Yes	15,000	No	0	0	0	0	0
Sharon	No	0	No	0	0	0	0	0
Temple	No	0	No	0	0	0	0	0
Weare	Yes	15,000	Yes	60,000	13,400	20,400	35,000	35,000
Wilton	Yes	15,000	No	0	0	0	0	0
Windsor	Yes	15,000	Yes	15,000	20,100	30,600	52,500	52,500

			Deaf Ex	emption		
			RSA 7	2:38-b		
Hillsborough County	Deaf Exemption Adopted?	Deaf Exemption	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit
Amherst	No	0	0	0	0	0
Antrim	No	0	0	0	0	0
Bedford	Yes	35,000	49,960	67,640	150,000	150,000
Bennington	No	0	0	0	0	0
Brookline	No	0	0	0	0	0
Deering	No	0	0	0	0	0
Francestown	No	0	0	0	0	0
Goffstown	No	0	0	0	0	0
Greenfield	No	0	0	0	0	0
Greenville	No	0	0	0	0	0
Hancock	No	0	0	0	0	0
Hillsborough	No	0	0	0	0	0
Hollis	No	0	0	0	0	0
Hudson	No	0	0	0	0	0
Litchfield	No	0	0	0	0	0
Lyndeborough	No	0	0	0	0	0
Manchester	No	0	0	0	0	0
Mason	No	0	0	0	0	0
Merrimack	No	0	0	0	0	0
Milford	No	0	0	0	0	0
Mont Vernon	No	0	0	0	0	0
Nashua	No	0	0	0	0	0
New Boston	No	0	0	0	0	0
New Ipswich	Yes	15,000	22,500	30,000	50,000	50,000
Pelham	No	0	0	0	0	O
Peterborough	No	0	0	0	0	0
Sharon	No	0	0	0	0	0
Temple	No	0	0	0	0	0
Weare	No	0	0	0	0	0
Wilton	No	0	0	0	0	0
Windsor	No	0	0	0	0	0

MUNICIPAL AND PROPERTY DIVISION

		Educational and Special Exemptions								
	RSA 72	2:12-a	RSA 72:23-IV	RSA 72:36-a	RSA 72:37-a	RSA 72:38-b V				
Hillsborough County	Non-Utility Water & Air Pollution Control Exemption	Utility Water & Air Pollution Control Exemption	School Dining / Dormitory / Kitchen Exemption	Certain Disabled Veterans	Improvements to Assist Persons with Disabilities	Improvements to Assist Deaf Persons				
Amherst	0	0	0	1,079,700	0	0				
Antrim	0	0	75,000	0	0	0				
Bedford	0	0	0	298,900	0	0				
Bennington	0	0	0	0	0	0				
Brookline	0	0	0	0	0	0				
Deering	0	0	0	0	0	0				
Francestown	0	0	0	0	0	0				
Goffstown	0	0	150,000	415,300	0	0				
Greenfield	0	0	0	0	0	0				
Greenville	0	0	0	0	0	0				
Hancock	0	0	0	0	0	0				
Hillsborough	0	0	0	0	25,000	0				
Hollis	0	0	0	650,500	102,700	0				
Hudson	0	0	0	286,000	0	0				
Litchfield	0	0	0	0	0	0				
Lyndeborough	0	0	0	0	0	0				
Manchester	0	0	300,000	0	0	0				
Mason	0	0	0	0	0	0				
Merrimack	0	0	150,000	1,315,100	29,500	0				
Milford	0	0	0	577,026	48,590	0				
Mont Vernon	0	0	0	0	0	0				
Nashua	0	0	150,000	1,452,200	107,360	0				
New Boston	0	0	0	0	12,500	0				
New Ipswich	0	0	0	0	18,700	0				
Pelham	0	0	0	0	0	0				
Peterborough	0	0	0	43,000	0	0				
Sharon	0	0	0	0	0	0				
Temple	0	0	0	0	0	0				
Weare	0	0	0	305,843	0	0				
Wilton	0	0	150,000	0	0	0				
Windsor	0	0	150,000	0	0	0				

		Opt	ional Exemption	ns	
	RSA 72:23 IV	RSA 72:62	RSA 72:66	RSA 72:70	RSA 72:85
Hillsborough	Additional	Solar	Wind-	Wood-	Electric
County	School Dining /	Energy	Powered	Heating	Energy
	Dormitory /	Systems	Energy	Energy	Storage
	Kitchen	Exemption	Systems	Systems	Systems
	Exemption		Exemption	Exemption	Exemption
Amherst	0	60,500	0	0	(
Antrim	0	150,130	0	0	
Bedford	0	1,272,670	72,500	66,200	(
Bennington	0	80,500	0	0	
Brookline	0	893,100	0	0	(
Deering	0	195,160	0	0	
Francestown	0	338,640	0	0	(
Goffstown	0	883,600	0	0	
Greenfield	0	331,980	0	0	(
Greenville	0	0	0	0	
Hancock	0	446,150	0	0	
Hillsborough	0	275,127	0	43,800	
Hollis	0	169,700	10,000	0	
Hudson	0	439,100	0	0	
Litchfield	0	0	0	0	
Lyndeborough	0	0	0	0	
Manchester	0	0	0	0	
Mason	0	22,000	0	0	
Merrimack	0	710,000	0	0	
Milford	0	610,000	0	0	
Mont Vernon	0	223,500	0	0	
Nashua	0	5,440,100	0	0	
New Boston	0	1,099,600	7,000	0	
New Ipswich	0	692,600	0	0	
Pelham	0	71,800	0	39,500	
Peterborough	0	0	0	0	
Sharon	0	0	0	0	
Гетріе	0	242,400	0	0	
Weare	0	1,036,000	0	0	
Wilton	0	295,000	0	0	
Windsor	0	0	0	0	

		Ve	eterans' Tax Credit	s	
	RSA 72:28	RSA 72:28-b	RSA 72:28-c	RSA 72:29-a	RSA 72:35
Municipality	Veterans' Tax Credit	All Veterans' Tax Credit	Combat Service Tax Credit	Surviving Spouse Tax Credit	Tax Credit for Service- Connected Total Disability
Allenstown	500	500	250	700	2,000
Andover	500	500	0	700	700
Boscawen	500	500	0	700	2,000
Bow	500	0	0	2,000	4,000
Bradford	500	500	0	700	1,400
Canterbury	500	500	0	700	1,400
Chichester	500	0	0	700	1,400
Concord	150	150	0	2,000	2,000
Danbury	200	200	0	2,000	2,000
Dunbarton	500	0	0	700	1,400
Epsom	500	0	0	700	1,800
Franklin	300	0	0	1,400	1,400
Henniker	200	200	0	700	2,000
Hill	300	300	0	700	700
Hooksett	300	300	0	2,000	2,000
Hopkinton	500	500	0	700	4,000
Loudon	500	0	0	700	1,400
New London	500	500	0	2,000	2,000
Newbury	500	500	0	700	2,000
Northfield .	500	500	0	1,400	1,400
Pembroke	500	0	0	700	2,000
Pittsfield	300	300	0	700	1,400
Salisbury	500	500	0	700	1,400
Sutton	500	500	0	700	2,000
Warner	500	500	500	700	1,400
Webster	500	500	0	700	2,000
Wilmot	500	500	0	700	1,400

MUNICIPAL AND PROPERTY DIVISION

		Elderly Exemption									
				RSA 72:39-a							
Municipality	Elderly Exemption 65-74	Elderly Exemption 75-79	Elderly Exemption 80+	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit				
Allenstown	20,000	30,000	50,000	40,000	52,000	85,000	85,000				
Andover	40,000	60,000	70,000	30,000	40,000	75,000	75,000				
Boscawen	15,800	23,700	31,600	25,000	35,000	50,000	50,000				
Bow	122,000	153,000	184,000	38,500	50,000	200,000	200,000				
Bradford	25,000	40,000	50,000	25,000	35,000	50,000	50,000				
Canterbury	60,000	60,000	60,000	25,000	34,000	75,000	75,000				
Chichester	40,000	55,000	70,000	32,500	45,500	100,000	100,000				
Concord	73,000	119,000	203,000	34,300	47,200	95,000	95,000				
Danbury	25,000	35,000	50,000	25,000	35,000	100,000	100,000				
Dunbarton	70,650	86,350	157,000	20,000	30,000	50,000	50,000				
Epsom	45,000	75,000	120,000	21,775	29,471	55,000	55,000				
Franklin	46,000	69,700	160,300	30,250	37,750	74,300	74,300				
Henniker	130,000	150,000	350,000	48,800	61,000	84,000	84,000				
Hill	20,000	30,000	40,000	18,400	26,000	35,000	35,000				
Hooksett	68,800	96,300	123,800	40,000	52,500	250,000	250,000				
Hopkinton	120,000	145,000	170,000	50,000	60,000	150,000	150,000				
Loudon	25,000	50,000	75,000	25,000	35,000	60,000	60,000				
New London	35,000	50,000	70,000	30,000	45,000	150,000	150,000				
Newbury	45,000	60,000	75,000	23,000	34,500	75,000	75,000				
Northfield	75,000	80,000	115,000	31,800	43,000	50,000	50,000				
Pembroke	35,000	65,000	125,000	23,750	34,000	45,000	45,000				
Pittsfield	50,000	75,000	125,000	23,140	33,130	43,983	43,983				
Salisbury	40,000	60,000	80,000	35,000	40,000	75,000	75,000				
Sutton	20,000	30,000	100,000	38,000	48,000	80,000	80,000				
Warner	50,000	75,000	100,000	30,000	45,000	85,000	85,000				
Webster	63,750	76,500	89,250	25,000	34,000	75,000	75,000				
Wilmot	15,000	20,000	40,000	18,400	26,400	35,000	35,000				

MUNICIPAL AND PROPERTY DIVISION

	Blind Ex	emption			Disabled Ex	cemption		
	RSA	72:37			RSA 72	:37-b		
Municipality	Blind Exemption Adopted?	Blind Exemption	Disabled Exemption Adopted?	Disabled Exemption	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit
Allenstown	Yes	15,000	No	0	0	0	0	0
Andover	Yes	15,000	Yes	30,000	19,300	28,900	50,000	50,000
Boscawen	Yes	15,000	No	0	0	0	0	0
Bow	Yes	75,000	Yes	143,000	38,500	50,000	200,000	200,000
Bradford	Yes	15,000	Yes	10,000	25,000	35,000	50,000	50,000
Canterbury	Yes	15,000	Yes	60,000	25,000	34,000	75,000	75,000
Chichester	Yes	25,000	Yes	40,000	32,500	45,500	50,000	50,000
Concord	Yes	120,234	No	0	0	0	0	0
Danbury	Yes	15,000	Yes	15,000	13,400	20,400	35,000	35,000
Dunbarton	No	0	No	0	0	0	0	0
Epsom	Yes	15,000	Yes	33,500	21,775	29,471	55,000	55,000
Franklin	Yes	15,000	No	0	0	0	0	0
Henniker	Yes	50,000	Yes	110,000	40,000	55,000	75,000	75,000
Hill	No	0	No	0	0	0	0	0
Hooksett	Yes	50,000	No	0	0	0	0	0
Hopkinton	Yes	30,000	Yes	100,000	50,000	60,000	150,000	150,000
Loudon	Yes	15,000	Yes	25,000	25,000	35,000	60,000	60,000
New London	Yes	15,000	No	0	0	0	0	0
Newbury	Yes	15,000	Yes	45,000	23,000	34,500	75,000	75,000
Northfield	Yes	15,000	Yes	65,000	28,500	38,500	50,000	50,000
Pembroke	Yes	30,000	Yes	36,750	17,300	26,300	45,000	45,000
Pittsfield	Yes	15,000	No	0	0	0	0	0
Salisbury	Yes	15,000	Yes	40,000	40,000	60,000	75,000	75,000
Sutton	No	0	Yes	20,000	13,400	20,400	35,000	35,000
Warner	Yes	15,000	No	0	0	0	0	0
Webster	Yes	15,000	No	0	0	0	0	0
Wilmot	No	0	Yes	10,000	18,400	26,400	35,000	35,000

	Deaf Exemption									
			RSA 72	2:38-b						
Municipality	Deaf Exemption Adopted?	Deaf Exemption	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit				
Allenstown	No	0	0	0	0	0				
Andover	No	0	0	0	0	0				
Boscawen	No	0	0	0	0	0				
Bow	No	0	0	0	0	0				
Bradford	No	0	0	0	0	0				
Canterbury	No	0	0	0	0	0				
Chichester	No	0	0	0	0	0				
Concord	No	0	0	0	0	0				
Danbury	Yes	15,000	13,400	20,400	35,000	35,000				
Dunbarton	No	0	0	0	0	0				
Epsom	No	0	0	0	0	0				
Franklin	No	0	0	0	0	0				
Henniker	No	0	0	0	0	0				
Hill	No	0	0	0	0	0				
Hooksett	No	0	0	0	0	0				
Hopkinton	No	0	0	0	0	0				
Loudon	No	0	0	0	0	0				
New London	No	0	0	0	0	0				
Newbury	No	0	0	0	0	0				
Northfield	No	0	0	0	0	0				
Pembroke	No	0	0	0	0	0				
Pittsfield	No	0	0	0	0	0				
Salisbury	No	0	0	0	0	0				
Sutton	No	0	0	0	0	0				
Warner	No	0	0	0	0	0				
Webster	No	0	0	0	0	0				
Wilmot	No	0	0	0	0	0				

MUNICIPAL AND PROPERTY DIVISION 2020 Exemptions and Tax Credits Report Merrimack County

		Educational and Special Exemptions								
	RSA 72	2:12-a	RSA 72:23-IV	RSA 72:36-a	RSA 72:37-a	RSA 72:38-b V				
Municipality	Non-Utility Water & Air Pollution Control Exemption	Utility Water & Air Pollution Control Exemption	School Dining / Dormitory / Kitchen Exemption	Certain Disabled Veterans	Improvements to Assist Persons with Disabilities	Improvements to Assist Deaf Persons				
Allenstown	0	0	0	0	0	0				
Andover	0	0	150,000	0	0	0				
Boscawen	0	0	0	0	0	0				
Bow	0	0	0	0	84,549	0				
Bradford	0	0	0	0	0	0				
Canterbury	0	0	0	0	102,374	0				
Chichester	0	0	0	383,500	0	0				
Concord	0	3,275,000	150,000	0	91,200	0				
Danbury	0	0	0	0	0	0				
Dunbarton	0	0	0	0	0	0				
Epsom	0	0	0	0	0	0				
Franklin	0	0	0	0	0	0				
Henniker	0	0	150,000	0	0	0				
Hill	0	0	0	0	0	0				
Hooksett	0	0	150,000	665,500	0	0				
Hopkinton	0	0	0	697,200	5,182	0				
Loudon	0	0	0	0	0	0				
New London	0	0	150,000	212,600	0	0				
Newbury	0	0	0	0	0	0				
Northfield	0	0	0	0	10,000	0				
Pembroke	0	0	0	0	0	0				
Pittsfield	0	0	0	0	0	0				
Salisbury	0	0	0	0	0	0				
Sutton	0	0	0	0	0	0				
Warner	0	0	0	0	0	0				
Webster	0	0	0	0	0	0				
Wilmot	0	0	0	312,400	0	0				

		Optio	onal Exemptions	;	
	RSA 72:23 IV	RSA 72:62	RSA 72:66	RSA 72:70	RSA 72:85
Municipality	Additional School Dining / Dormitory / Kitchen Exemption	Solar Energy Systems Exemption	Wind- Powered Energy Systems Exemption	Wood- Heating Energy Systems Exemption	Electric Energy Storage Systems Exemption
Allenstown	0	221,400	0	0	0
Andover	0	693,100	0	0	0
Boscawen	0	427,200	0	0	0
Bow	0	314,400	0	21,800	0
Bradford	0	31,000	10,000	0	0
Canterbury	0	0	0	0	0
Chichester	0	532,212	0	750	0
Concord	0	543,400	0	0	0
Danbury	0	0	0	0	0
Dunbarton	0	0	0	0	0
Epsom	0	279,308	0	0	0
Franklin	0	412,530	0	0	0
Henniker	0	813,080	0	58,427	0
Hill	0	0	0	0	0
Hooksett	0	500	0	0	0
Hopkinton	0	245,000	0	0	0
Loudon	0	0	0	0	0
New London	500,000	1,047,500	0	0	0
Newbury	0	75,000	10,000	25,000	0
Northfield	0	0	0	0	0
Pembroke	0	0	0	0	0
Pittsfield	0	293,400	0	0	0
Salisbury	0	0	0	0	0
Sutton	0	247,640	0	0	0
Warner	0	1,129,142	0	0	0
Webster	0	150,000	0	0	0
Wilmot	0	309,150	0	0	0

MUNICIPAL AND PROPERTY DIVISION 2020 Exemptions and Tax Credits Report

Rockingham County

		Ve	eterans' Tax Credit	s	
	RSA 72:28	RSA 72:28-b	RSA 72:28-c	RSA 72:29-a	RSA 72:35
Municipality	Veterans' Tax Credit	All Veterans' Tax Credit	Combat Service Tax Credit	Surviving Spouse Tax Credit	Tax Credit for Service- Connected Total Disability
Atkinson	500	500	0	700	2,000
Auburn	500	500	0	700	2,000
Brentwood	600	600	0	1,700	1,700
Candia	300	300	0	700	2,000
Chester	750	750	500	2,000	4,000
Danville	750	750	0	1,500	4,000
Deerfield	750	750	0	700	4,000
Derry	500	0	0	2,000	2,000
East Kingston	500	500	0	700	700
Epping	750	750	500	700	4,000
Exeter	500	0	0	700	2,000
Fremont	750	750	0	700	4,000
Greenland	750	750	0	2,000	4,000
Hampstead	750	750	0	1,400	2,000
Hampton	750	750	500	1,400	4,000
Hampton Falls	600	600	0	700	2,800
Kensington	500	500	0	700	700
Kingston	500	500	0	700	1,400
Londonderry	500	500	0	2,000	4,000
New Castle	500	0	0	2,000	2,000
Newfields	500	500	0	700	1,400
Newington	750	750	0	700	4,000
Newmarket	500	0	0	700	2,000
Newton	500	500	0	700	1,400
North Hampton	500	500	0	700	2,000
Northwood	250	250	0	700	1,400
Nottingham	750	750	500	700	4,000
Plaistow	500	500	0	700	2,000
Portsmouth	500	500	0	2,000	3,300
Raymond	500	500	0	2,000	2,500
Rye	500	500	0	2,000	2,000
Salem	500	500	0	2,000	2,000
Sandown	750	750	0	700	2,000
Seabrook	750	750	0	700	4,000
South Hampton	500	0	0	700	700
Stratham	600	600	0	2,000	2,000
Windham	500	500	0	2,000	4,000

MUNICIPAL AND PROPERTY DIVISION

2020 Exemptions and Tax Credits Report Rockingham County

	Elderly Exemption									
				RSA 72:39-a						
Municipality	Elderly Exemption 65-74	Elderly Exemption 75-79	Elderly Exemption 80+	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit			
Atkinson	100,000	150,000	200,000	34,700	43,500	100,000	100,000			
Auburn	150,000	170,000	210,000	25,000	40,000	40,000	40,000			
Brentwood	85,000	100,000	125,000	30,000	40,000	85,000	85,000			
Candia	45,000	70,000	90,000	50,000	50,000	300,000	300,000			
Chester	110,000	140,000	170,000	40,000	60,000	300,000	300,000			
Danville	73,865	105,760	130,102	35,200	44,000	77,000	77,000			
Deerfield	70,000	110,000	154,000	36,800	52,800	100,000	100,000			
Derry	85,000	125,000	165,000	35,000	45,000	150,000	150,000			
East Kingston	155,000	180,000	200,000	30,000	49,500	200,000	200,000			
Epping	120,000	130,000	140,000	30,000	40,000	70,000	70,000			
Exeter	152,251	183,751	236,251	40,427	51,977	194,251	194,251			
Fremont	70,000	90,000	110,000	25,000	35,000	45,000	45,000			
Greenland	90,000	115,000	145,000	37,500	60,000	125,000	125,000			
Hampstead	150,000	200,000	230,000	35,000	50,000	100,000	100,000			
Hampton	140,000	168,000	221,000	38,000	58,000	250,000	250,000			
Hampton Falls	150,000	170,000	190,000	45,000	65,000	220,000	220,000			
Kensington	155,000	180,000	200,000	42,000	49,500	200,000	200,000			
Kingston	65,000	85,000	105,000	30,000	30,000	55,000	55,000			
Londonderry	123,625	154,500	206,000	40,800	50,300	137,000	137,000			
New Castle	125,000	175,000	225,000	40,000	55,000	150,000	150,000			
Newfields	200,000	200,000	200,000	36,000	48,000	150,000	150,000			
Newington	200,000	300,000	300,000	40,000	60,000	500,000	500,000			
Newmarket	100,000	125,000	150,000	35,000	50,000	150,000	150,000			
Newton	100,000	110,000	125,000	35,000	45,000	85,000	85,000			
North Hampton	125,000	165,000	200,000	40,800	59,000	190,000	190,000			
Northwood	87,400	125,000	162,500	35,000	40,000	50,000	50,000			
Nottingham	101,000	142,000	184,000	38,000	48,000	180,000	180,000			
Plaistow	110,000	150,000	190,000	38,000	53,000	110,000	110,000			
Portsmouth	235,000	285,000	335,000	43,151	59,332	175,000	175,000			
Raymond	100,000	110,000	130,000	31,260	42,385	72,100	72,100			
Rye	75,000	90,000	105,000	40,000	59,900	199,000	199,000			
Salem	82,000	122,900	163,800	36,150	48,200	72,400	72,400			
Sandown	85,000	100,000	125,000	50,000	70,000	200,000	200,000			
Seabrook	160,000	170,000	200,000	38,000	58,000	250,000	250,000			
South Hampton	150,000	180,000	230,000	50,000	60,000	150,000	150,000			
Stratham	125,000	145,000	165,000	36,000	60,000	200,000	200,000			
Windham	160,000	190,000	600,000	45,000	55,000	160,000	160,000			

MUNICIPAL AND PROPERTY DIVISION 2020 Exemptions and Tax Credits Report Rockingham County

	Blind Ex	emption			Disabled Ex	emption		
	RSA	72:37			RSA 72	:37-b		
Municipality	Blind Exemption Adopted?	Blind Exemption	Disabled Exemption Adopted?	Disabled Exemption	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit
Atkinson	Yes	15,000	Yes	15,000	34,700	43,500	100,000	100,000
Auburn	Yes	50,000	Yes	50,000	29,700	38,500	100,000	100,000
Brentwood	Yes	62,500	Yes	62,500	22,000	33,000	55,000	55,000
Candia	Yes	15,000	Yes	35,000	50,000	50,000	300,000	300,000
Chester	Yes	30,000	Yes	110,000	30,000	60,000	300,000	300,000
Danville	Yes	25,000	No	0	0	0	0	0
Deerfield	Yes	15,000	No	0	0	0	0	0
Derry	Yes	40,000	No	0	0	0	0	0
East Kingston	Yes	15,000	No	0	0	0	0	0
Epping	Yes	30,000	No	0	0	0	0	0
Exeter	Yes	15,000	Yes	125,000	35,000	45,000	150,000	150,000
Fremont	Yes	15,000	Yes	60,000	25,000	35,000	45,000	45,000
Greenland	Yes	15,000	Yes	50,000	13,400	20,400	35,000	35,000
Hampstead	Yes	50,000	Yes	50,000	35,000	50,000	100,000	100,000
Hampton	Yes	25,000	Yes	125,000	38,000	58,000	250,000	250,000
Hampton Falls	Yes	15,000	Yes	150,000	45,000	65,000	220,000	220,000
Kensington	No	0	No	0	0	0	0	0
Kingston	Yes	30,000	Yes	70,000	35,000	40,000	50,000	50,000
Londonderry	Yes	50,000	Yes	123,625	40,800	50,300	137,000	137,000
New Castle	Yes	50,000	Yes	75,000	40,000	55,000	150,000	150,000
Newfields	No	0	Yes	80,000	13,400	20,400	100,000	100,000
Newington	No	0	No	0	0	0	0	0
Newmarket	Yes	20,000	Yes	70,000	35,000	50,000	110,000	110,000
Newton	Yes	15,000	Yes	85,000	32,000	45,000	60,000	60,000
North Hampton	Yes	25,000	Yes	100,000	45,000	60,000	125,000	150,000
Northwood	Yes	15,000	Yes	35,000	18,500	26,500	35,000	35,000
Nottingham	Yes	37,200	Yes	101,000	38,000	48,000	180,000	180,000
Plaistow	Yes	15,000	Yes	150,000	38,000	53,000	110,000	110,000
Portsmouth	Yes	25,000	Yes	235,000	43,151	59,332	175,000	175,000
Raymond	Yes	50,000	Yes	100,000	27,000	38,000	70,000	70,000
Rye	Yes	15,000	No	0	0	0	0	0
Salem	Yes	90,000	Yes	24,000	36,150	48,200	72,400	72,400
Sandown	Yes	15,000	No	0	0	0	0	0
Seabrook	Yes	15,000	Yes	160,000	38,000	58,000	250,000	250,000
South Hampton	Yes	15,000	Yes	50,000	25,000	40,000	75,000	75,000
Stratham	Yes	15,000	No	0	0	0	0	0
Windham	Yes	15,000	Yes	160,000	45,000	55,000	160,000	160,000

MUNICIPAL AND PROPERTY DIVISION

2020 Exemptions and Tax Credits Report Rockingham County

	Deaf Exemption										
			RSA 72	::38-b							
Municipality	Deaf Exemption Adopted?	Deaf Exemption	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit					
Atkinson	No	0	0	0	0	0					
Auburn	No	0	0	0	0	0					
Brentwood	No	0	0	0	0	0					
Candia	No	0	0	0	0	0					
Chester	No	0	0	0	0	0					
Danville	No	0	0	0	0	0					
Deerfield	No	0	0	0	0	0					
Derry	No	0	0	0	0	0					
East Kingston	No	0	0	0	0	0					
Epping	No	0	0	0	0	0					
Exeter	No	0	0	0	0	0					
Fremont	No	0	0	0	0	0					
Greenland	No	0	0	0	0	0					
Hampstead	No	0	0	0	0	0					
Hampton	No	0	0	0	0	0					
Hampton Falls	No	0	0	0	0	0					
Kensington	No	0	0	0	0	0					
Kingston	No	0	0	0	0	0					
Londonderry	No	0	0	0	0	0					
New Castle	Yes	50,000	40,000	55,000	150,000	150,000					
Newfields	No	0	0	0	0	0					
Newington	No	0	0	0	0	0					
Newmarket	No	0	0	0	0	0					
Newton	No	0	0	0	0	0					
North Hampton	No	0	0	0	0	0					
Northwood	No	0	0	0	0	0					
Nottingham	No	0	0	0	0	0					
Plaistow	No	0	0	0	0	0					
Portsmouth	No	0	0	0	0	0					
Raymond	No	0	0	0	0	0					
Rye	No	0	0	0	0	0					
Salem	No	0	0	0	0	0					
Sandown	No	0	0	0	0	0					
Seabrook	No	0	0	0	0	0					
South Hampton	No	0	0	0	0	0					
Stratham	No	0	0	0	0	0					
Windham	Yes	15,000	45,000	55,000	160,000	160,000					

MUNICIPAL AND PROPERTY DIVISION

2020 Exemptions and Tax Credits Report Rockingham County

	Educational and Special Exemptions									
	RSA 72	2:12-a	RSA 72:23-IV	RSA 72:36-a	RSA 72:37-a	RSA 72:38-b V				
Municipality	Non-Utility Water & Air Pollution Control Exemption	Utility Water & Air Pollution Control Exemption	School Dining / Dormitory / Kitchen Exemption	Certain Disabled Veterans	Improvements to Assist Persons with Disabilities	Improvements to Assist Deaf Persons				
Atkinson	0	0	0	0	244,200	0				
Auburn	0	0	0	0	174,456	0				
Brentwood	0	0	0	0	0	0				
Candia	0	0	0	0	0	0				
Chester	0	0	0	0	0	0				
Danville	0	0	0	0	0	0				
Deerfield	0	0	0	0	0	0				
Derry	0	0	0	356,800	311,400	0				
East Kingston	0	0	0	0	0	0				
Epping	0	0	0	0	0	0				
Exeter	0	0	150,000	838,700	0	0				
Fremont	0	0	0	0	0	0				
Greenland	0	0	0	0	0	0				
Hampstead	0	0	0	510,600	0	0				
Hampton	0	0	0	0	0	0				
Hampton Falls	0	0	0	0	0	0				
Kensington	0	0	0	0	0	0				
Kingston	0	0	0	373,900	10,000	0				
Londonderry	0	0	0	0	0	0				
New Castle	0	0	0	0	0	0				
Newfields	0	0	0	0	0	0				
Newington	997,900	35,116,959	0	0	0	0				
Newmarket	0	0	0	0	0	0				
Newton	0	0	0	446,200	0	0				
North Hampton	0	0	0	0	0	0				
Northwood	0	0	0	0	9,405	0				
Nottingham	0	0	0	0	2,500	0				
Plaistow	0	0	0	0	0	0				
Portsmouth	0	1,171,600	0	0	0	0				
Raymond	0	0	0	455,200	0	0				
Rye	0	0	0	0	0	0				
Salem	0	0	0	0	0	0				
Sandown	0	0	0	0	0	0				
Seabrook	0	95,923,300	0	0	0	0				
South Hampton	0	0	0	0	135,000	0				
Stratham	0	0	0	0	0	0				
Windham	0	0	0	0	600,600	0				

2020 Exemptions and Tax Credits Report Rockingham County

		Opti	onal Exemption	s	
	RSA 72:23 IV	RSA 72:62	RSA 72:66	RSA 72:70	RSA 72:85
Municipality	Additional School Dining / Dormitory / Kitchen Exemption	Solar Energy Systems Exemption	Wind- Powered Energy Systems Exemption	Wood- Heating Energy Systems Exemption	Electric Energy Storage Systems Exemption
Atkinson	0	145,200	0	0	0
Auburn	0	0	0	0	0
Brentwood	0	0	0	0	0
Candia	0	1,999,323	0	0	0
Chester	0	24,100	0	0	0
Danville	0	49,250	0	0	0
Deerfield	0	0	0	0	0
Derry	0	0	0	0	0
East Kingston	0	331,800	0	0	0
Epping	0	0	0	0	0
Exeter	0	0	0	0	0
Fremont	0	0	0	0	0
Greenland	0	365,000	0	0	0
Hampstead	0	0	0	0	0
Hampton	0	0	0	0	0
Hampton Falls	0	139,500	13,000	0	0
Kensington	0	640,800	0	0	0
Kingston	0	95,000	0	0	0
Londonderry	0	633,800	0	0	0
New Castle	0	0	0	0	0
Newfields	0	73,000	0	0	0
Newington	0	0	0	0	0
Newmarket	0	385,000	0	20,200	0
Newton	0	0	0	0	0
North Hampton	0	8,000	0	0	0
Northwood	0	258,296	0	33,415	0
Nottingham	0	0	0	0	0
Plaistow	0	0	0	4,900	0
Portsmouth	0	374,200	0	0	0
Raymond	0	202,650	0	0	0
Rye	0	302,600	0	0	0
Salem	0	0	0	0	0
Sandown	0	0	0	0	0
Seabrook	0	0	0	0	0
South Hampton	0	374,850	0	0	0
Stratham	0	0	0	0	0
Windham	0	46,000	0	0	0

MUNICIPAL AND PROPERTY DIVISION

		Ve	eterans' Tax Credit	s	
	RSA 72:28	RSA 72:28-b	RSA 72:28-c	RSA 72:29-a	RSA 72:35
Strafford County Municipalities	Veterans' Tax Credit	All Veterans' Tax Credit	Combat Service Tax Credit	Surviving Spouse Tax Credit	Tax Credit for Service- Connected Total Disability
Barrington	450	450	0	2,000	2,550
Dover	660	660	0	2,000	3,300
Durham	500	0	0	2,000	2,000
Farmington	500	0	0	2,000	2,000
Lee	500	500	0	700	1,400
Madbury	500	0	0	700	2,000
Middleton	400	0	0	700	2,000
Milton	500	500	0	700	2,500
New Durham	500	500	0	700	1,400
Rochester	300	0	0	2,000	2,000
Rollinsford	500	0	0	1,400	1,400
Somersworth	500	0	0	2,000	2,000
Strafford	200	0	0	700	700

		Ve	eterans' Tax Credit	s	
	RSA 72:28	RSA 72:28-b	RSA 72:28-c	RSA 72:29-a	RSA 72:35
Sullivan County Municipalities	Veterans' Tax Credit	All Veterans' Tax Credit	Combat Service Tax Credit	Surviving Spouse Tax Credit	Tax Credit for Service- Connected Total Disability
Acworth	200	0	0	1,400	1,400
Charlestown	500	500	0	700	1,400
Claremont	500	0	0	700	1,400
Cornish	500	0	0	1,400	1,400
Croydon	250	0	0	700	700
Goshen	500	0	0	700	700
Grantham	500	500	0	700	700
Langdon	500	500	0	2,000	2,000
Lempster	300	0	0	700	1,400
Newport	500	0	0	700	700
Plainfield	500	0	0	700	1,400
Springfield	500	0	0	700	2,000
Sunapee	500	0	0	1,400	2,000
Unity	500	500	0	700	700
Washington	150	0	0	700	1,500

MUNICIPAL AND PROPERTY DIVISION

		Elderly Exemption									
				RSA 72:39-a							
Strafford County Municipalities	Elderly Exemption 65-74	Elderly Exemption 75-79	Elderly Exemption 80+	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit				
Barrington	85,000	127,500	161,500	36,000	50,000	125,000	125,000				
Dover	115,000	162,000	207,000	42,000	57,000	169,800	169,800				
Durham	125,000	175,000	225,000	38,000	52,000	200,000	200,000				
Farmington	75,000	95,000	125,000	30,000	60,000	75,000	75,000				
Lee	174,000	210,000	270,000	46,500	59,400	222,500	222,500				
Madbury	90,000	110,000	130,000	40,000	50,000	180,000	180,000				
Middleton	20,000	25,000	30,000	30,000	40,000	75,000	75,000				
Milton	42,500	64,000	85,000	30,000	40,000	75,000	75,000				
New Durham	45,000	65,000	90,000	26,000	35,000	60,000	60,000				
Rochester	75,000	100,000	125,000	35,000	50,000	100,000	100,000				
Rollinsford	50,000	75,000	100,000	32,000	36,000	100,000	100,000				
Somersworth	50,000	65,000	75,000	32,000	50,000	100,000	100,000				
Strafford	30,000	40,000	50,000	30,000	40,000	75,000	75,000				

		Elderly Exemption									
				RSA 72:39-a							
Sullivan County Municipalities	Elderly Exemption 65-74	Elderly Exemption 75-79	Elderly Exemption 80+	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit				
Acworth	15,000	30,000	40,000	21,000	28,800	48,000	48,000				
Charlestown	20,000	30,000	40,000	25,000	35,000	50,000	50,000				
Claremont	30,000	50,000	77,000	23,400	30,900	63,900	63,900				
Cornish	45,000	60,000	75,000	22,000	30,000	40,000	40,000				
Croydon	10,000	20,000	30,000	26,800	40,800	70,000	70,000				
Goshen	20,000	40,000	60,000	25,000	35,000	70,000	70,000				
Grantham	44,000	66,000	82,500	40,000	80,000	100,000	200,000				
Langdon	25,000	50,000	100,000	20,000	27,000	50,000	50,000				
Lempster	40,000	60,000	80,000	18,000	26,000	70,000	70,000				
Newport	30,000	45,000	60,000	28,600	36,300	44,000	44,000				
Plainfield	64,000	92,000	141,000	28,000	35,000	65,000	65,000				
Springfield	20,000	30,000	40,000	20,000	30,000	50,000	50,000				
Sunapee	35,000	55,000	75,000	25,000	34,000	75,000	75,000				
Unity	14,000	28,000	40,000	25,000	35,000	50,000	50,000				
Washington	20,000	30,000	40,000	18,400	26,400	35,000	35,000				

MUNICIPAL AND PROPERTY DIVISION

	Blind Ex	emption			Disabled Ex	emption		
	RSA	72:37			RSA 72:	37-b		
Strafford County Municipalities	Blind Exemption Adopted?	Blind Exemption	Disabled Exemption Adopted?	Disabled Exemption	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit
Barrington	Yes	15,000	Yes	50,000	30,000	50,000	75,000	75,000
Dover	Yes	115,000	Yes	115,000	42,000	57,000	169,800	169,800
Durham	Yes	30,000	Yes	110,000	38,000	52,000	155,000	155,000
Farmington	Yes	15,000	No	0	0	0	0	0
Lee	Yes	15,000	No	0	0	0	0	0
Madbury	Yes	15,000	No	0	0	0	0	0
Middleton	Yes	15,000	No	0	0	0	0	0
Milton	Yes	15,000	No	0	0	0	0	0
New Durham	Yes	15,000	Yes	13,400	26,000	35,000	60,000	60,000
Rochester	Yes	75,000	Yes	75,000	35,000	50,000	100,000	100,000
Rollinsford	Yes	15,000	No	0	0	0	0	0
Somersworth	Yes	25,000	No	0	0	0	0	0
Strafford	No	0	Yes	30,000	20,000	30,000	35,000	35,000

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

MUNICIPAL AND PROPERTY DIVISION

			Deaf Exe	emption		
			RSA 72	2:38-b		
Strafford County Municipalities	Deaf Exemption Adopted?	Deaf Exemption	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit
Barrington	No	0	0	0	0	0
Dover	Yes	115,000	42,000	57,000	169,800	169,800
Durham	No	0	0	0	0	0
Farmington	No	0	0	0	0	0
Lee	No	0	0	0	0	0
Madbury	No	0	0	0	0	0
Middleton	No	0	0	0	0	0
Milton	No	0	0	0	0	0
New Durham	No	0	0	0	0	0
Rochester	No	0	0	0	0	0
Rollinsford	No	0	0	0	0	0
Somersworth	No	0	0	0	0	0
Strafford	No	0	0	0	0	0

	Deaf Exemption								
			RSA 72	2:38-b					
Sullivan County Municipalities	Deaf Exemption Adopted?	Deaf Exemption	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit			
Acworth	No	0	0	0	0	0			
Charlestown	No	0	0	0	0	0			
Claremont	No	0	0	0	0	0			
Cornish	No	0	0	0	0	0			
Croydon	No	0	0	0	0	0			
Goshen	No	0	0	0	0	0			
Grantham	No	0	0	0	0	0			
Langdon	No	0	0	0	0	0			
Lempster	No	0	0	0	0	0			
Newport	No	0	0	0	0	0			
Plainfield	Yes	47,000	28,000	35,000	65,000	65,000			
Springfield	No	0	0	0	0	0			
Sunapee	No	0	0	0	0	0			
Unity	No	0	0	0	0	0			
Washington	No	0	0	0	0	0			

MUNICIPAL AND PROPERTY DIVISION

			Educational an	d Special Exem	ptions	
	RSA 72	2:12-a	RSA 72:23-IV	RSA 72:36-a	RSA 72:37-a	RSA 72:38-b V
Strafford County Municipalities	Non-Utility Water & Air Pollution Control Exemption	Utility Water & Air Pollution Control Exemption	School Dining / Dormitory / Kitchen Exemption	Certain Disabled Veterans	Improvements to Assist Persons with Disabilities	Improvements to Assist Deaf Persons
Barrington	0	0	0	0	0	0
Dover	0	0	0	312,800	0	0
Durham	0	0	0	0	8,000	0
Farmington	0	0	0	0	0	0
Lee	0	0	0	248,400	4,400	0
Madbury	0	0	0	0	0	0
Middleton	0	0	0	0	0	0
Milton	0	0	0	0	0	0
New Durham	0	0	0	0	0	0
Rochester	0	0	0	353,500	0	0
Rollinsford	0	0	0	329,300	0	0
Somersworth	0	0	0	0	0	0
Strafford	0	0	0	0	0	0

			Educational an	d Special Exem	ptions	
	RSA 72	2:12-a	RSA 72:23-IV	RSA 72:36-a	RSA 72:37-a	RSA 72:38-b V
Sullivan County Municipalities	Non-Utility Water & Air Pollution Control Exemption	Utility Water & Air Pollution Control Exemption	School Dining / Dormitory / Kitchen Exemption	Certain Disabled Veterans	Improvements to Assist Persons with Disabilities	Improvements to Assist Deaf Persons
Acworth	0	0	0	0	0	0
Charlestown	0	0	0	0	0	0
Claremont	0	0	0	0	0	0
Cornish	0	0	0	0	0	0
Croydon	0	0	0	0	0	0
Goshen	0	0	0	0	0	0
Grantham	0	0	0	289,000	0	0
Langdon	0	0	0	0	0	0
Lempster	0	0	0	0	0	0
Newport	0	0	0	0	4,200	0
Plainfield	0	0	150,000	0	0	0
Springfield	0	166,800	0	0	0	0
Sunapee	0	0	0	1,696,400	0	0
Unity	0	0	0	0	0	0
Washington	0	0	0	0	0	0

		Opti	onal Exemptions	5	
	RSA 72:23 IV	RSA 72:62	RSA 72:66	RSA 72:70	RSA 72:85
Strafford County Municipalities	Additional School Dining / Dormitory / Kitchen Exemption	Solar Energy Systems Exemption	Wind- Powered Energy Systems Exemption	Wood- Heating Energy Systems Exemption	Electric Energy Storage Systems Exemption
Barrington	0	505,000	0	0	0
Dover	0	2,217,500	0	0	0
Durham	0	2,208,452	0	0	0
Farmington	0	737,600	0	15,000	0
Lee	0	0	0	0	0
Madbury	0	1,025,800	0	0	0
Middleton	0	67,200	0	0	0
Milton	0	0	0	0	0
New Durham	0	130,000	0	0	0
Rochester	0	0	0	0	0
Rollinsford	0	0	0	0	0
Somersworth	0	1,487,500	0	0	0
Strafford	0	0	0	0	0

		Opti	onal Exemptions	5	0 0 0 0 0 0 0 0				
	RSA 72:23 IV	RSA 72:62	RSA 72:66	RSA 72:70	RSA 72:85				
Sullivan County Municipalities	Additional School Dining / Dormitory / Kitchen Exemption	Solar Energy Systems Exemption	Wind- Powered Energy Systems Exemption	Wood- Heating Energy Systems Exemption	Energy Storage Systems				
Acworth	0	0	0	0	0				
Charlestown	0	0	0	0	0				
Claremont	0	0	0	0	0				
Cornish	0	447,020	0	0	0				
Croydon	0	0	0	0	0				
Goshen	0	0	0	0	0				
Grantham	0	181,740	0	0	0				
Langdon	0	0	0	0	0				
Lempster	0	0	0	0	0				
Newport	0	294,450	0	0	0				
Plainfield	0	2,277,325	8,800	0	0				
Springfield	0	211,700	12,600	0	0				
Sunapee	0	0	0	0	0				
Unity	0	16,800	0	0	0				
Washington	0	46,490	5,000	42,000	0				