

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
2023 Exemptions and Tax Credits Summary Report

COOS COUNTY													
Municipality	Veterans' Tax Credits & Exemption						Elderly Exemption						
	RSA 72:28	RSA 72:28-b	RSA 72:28-c	RSA 72:29-a	RSA 72:35	RSA 72:36-a	RSA 72:39-a						
	Standard and Optional Veterans' Tax Credit	All Veterans' Tax Credit	Optional Credit for Combat Service	Surviving Spouse Tax Credit	Tax Credit for Service-Connected Total Disability	Certain Disabled Veterans' Exemption	Elderly Exemption 65-74	Elderly Exemption 75-79	Elderly Exemption 80+	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit
Atkinson & Gilmanton	50	0	0	700	700	0	5,000	5,000	5,000	13,400	20,400	35,000	35,000
Bean's Grant	50	0	0	700	700	0	5,000	5,000	5,000	13,400	20,400	35,000	35,000
Bean's Purchase	50	0	0	700	700	0	5,000	5,000	5,000	13,400	20,400	35,000	35,000
Berlin	150	0	0	700	700	0	14,000	21,000	42,000	18,900	26,400	35,000	35,000
Cambridge	50	0	0	700	700	0	5,000	5,000	5,000	13,400	20,400	35,000	35,000
Carroll	750	750	0	2,000	2,000	0	50,000	70,000	90,000	45,000	60,000	150,000	150,000
Chandler's Purchase	50	0	0	700	700	0	5,000	5,000	5,000	13,400	20,400	35,000	35,000
Clarksville	250	0	0	700	1,400	0	15,000	15,000	20,000	14,740	22,440	38,500	38,500
Colebrook	150	150	0	700	700	0	10,000	12,500	15,000	13,400	20,400	35,000	35,000
Columbia	100	100	0	700	700	0	10,000	15,000	20,000	13,400	20,400	35,000	35,000
Crawford's Purchase	50	0	0	700	700	0	5,000	5,000	5,000	13,400	20,400	35,000	35,000
Cutt's Grant	50	0	0	700	700	0	5,000	5,000	5,000	13,400	20,400	35,000	35,000
Dalton	50	0	0	700	1,400	0	10,000	15,000	20,000	15,000	25,000	40,000	40,000
Dix's Grant	50	0	0	700	700	0	5,000	5,000	5,000	13,400	20,400	35,000	35,000
Dixville	50	0	0	700	700	0	5,000	5,000	5,000	13,400	20,400	35,000	35,000
Dummer	250	250	0	700	700	0	30,000	40,000	50,000	22,500	35,000	50,000	50,000
Errol	200	200	0	700	1,000	0	5,000	10,000	20,000	13,400	20,400	35,000	35,000
Erving's Grant	50	0	0	700	700	0	5,000	5,000	5,000	13,400	20,400	35,000	35,000
Gorham	300	300	0	700	700	0	25,000	50,000	100,000	24,400	32,400	50,000	50,000
Green's Grant	50	0	0	700	700	0	5,000	5,000	5,000	13,400	20,400	35,000	35,000
Hadley's Purchase	50	0	0	700	700	0	5,000	5,000	5,000	13,400	20,400	35,000	35,000
Jefferson	50	50	0	700	700	0	25,000	37,500	50,000	35,000	40,000	50,000	75,000
Kilkenny	50	0	0	700	700	0	5,000	5,000	5,000	13,400	20,400	35,000	35,000
Lancaster	100	100	0	700	1,400	0	20,000	25,000	30,000	18,400	26,400	35,000	35,000
Low & Burbank's Grant	50	0	0	700	700	0	5,000	5,000	5,000	13,400	20,400	35,000	35,000
Martin's Location	50	0	0	700	700	0	5,000	5,000	5,000	13,400	20,400	35,000	35,000
Milan	100	100	0	700	700	0	20,000	30,000	40,000	18,400	26,400	50,000	50,000
Millsfield	50	0	0	700	700	0	5,000	5,000	5,000	13,400	20,400	35,000	35,000
Northumberland	350	350	0	700	700	0	10,000	15,000	20,000	18,400	26,400	35,000	35,000
Odell	50	0	0	700	700	0	5,000	5,000	5,000	13,400	20,400	35,000	35,000
Pinkham's Grant	50	0	0	700	700	0	5,000	5,000	5,000	13,400	20,400	35,000	35,000
Pittsburg	100	100	0	700	700	0	15,000	15,000	15,000	13,400	20,400	35,000	35,000
Randolph	100	100	0	700	700	0	10,000	15,000	20,000	15,900	23,400	35,000	35,000
Sargent's Purchase	50	0	0	700	700	0	5,000	5,000	5,000	13,400	20,400	35,000	35,000
Second College Grant	50	0	0	700	700	0	5,000	5,000	5,000	13,400	20,400	35,000	35,000
Shelburne	100	0	0	1,400	700	0	10,000	20,000	30,000	20,000	30,000	50,000	50,000

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	Veterans' Tax Credits & Exemption						Elderly Exemption						
	RSA 72:28	RSA 72:28-b	RSA 72:28-c	RSA 72:29-a	RSA 72:35	RSA 72:36-a	RSA 72:39-a						
Municipality	Standard and Optional Veterans' Tax Credit	All Veterans' Tax Credit	Optional Credit for Combat Service	Surviving Spouse Tax Credit	Tax Credit for Service-Connected Total Disability	Certain Disabled Veterans' <u>Exemption</u>	Elderly Exemption 65-74	Elderly Exemption 75-79	Elderly Exemption 80+	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit
Stark	750	750	0	800	800	0	10,000	15,000	20,000	17,400	24,400	35,000	35,000
Stewartstown	250	0	0	700	700	0	5,000	7,500	10,000	13,400	20,400	50,000	50,000
Stratford	100	0	0	700	700	0	15,000	25,000	40,000	25,000	35,000	70,000	70,000
Success	50	0	0	700	700	0	5,000	5,000	5,000	13,400	20,400	35,000	35,000
Thompson & Meserve's Purchase	50	0	0	700	700	0	5,000	5,000	5,000	13,400	20,400	35,000	35,000
Wentworth's Location	50	0	0	700	700	0	5,000	5,000	5,000	13,400	20,400	35,000	35,000
Whitefield	500	0	0	1,500	1,500	0	10,000	20,000	40,000	18,400	26,400	50,000	50,000

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	COOS COUNTY												
	Disabled Exemption						Blind	Deaf Exemption					
	RSA 72:37-b						RSA 72:37	RSA 72:38-b					
Municipality	Disabled Exemption Adopted?	Disabled Exemption	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit	Blind Exemption	Deaf Exemption Adopted?	Deaf Exemption	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit
Atkinson & Gilmanton	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Bean's Grant	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Bean's Purchase	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Berlin	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Cambridge	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Carroll	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Chandler's Purchase	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Clarksville	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Colebrook	Yes	5,000	13,400	20,400	35,000	35,000	15,000	No	0	0	0	0	0
Columbia	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Crawford's Purchase	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Cutt's Grant	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Dalton	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Dix's Grant	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Dixville	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Dummer	Yes	3,000	18,000	25,000	50,000	50,000	15,000	No	0	0	0	0	0
Errol	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Erving's Grant	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Gorham	Yes	25,000	24,400	32,400	50,000	50,000	15,000	No	0	0	0	0	0
Green's Grant	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Hadley's Purchase	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Jefferson	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Kilkenny	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Lancaster	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Low & Burbank's Grant	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Martin's Location	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Milan	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Millsfield	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Northumberland	Yes	10,000	15,000	25,000	35,000	35,000	15,000	No	0	0	0	0	0
Odell	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Pinkham's Grant	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Pittsburg	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Randolph	Yes	15,000	15,900	23,400	35,000	35,000	15,000	No	0	0	0	0	0
Sargent's Purchase	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Second College Grant	No	0	0	0	0	0	15,000	No	0	0	0	0	0
Shelburne	Yes	15,000	18,400	26,400	50,000	50,000	15,000	No	0	0	0	0	0

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

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COOS COUNTY											
	Educational and Special Exemptions					Local Optional Property Exemptions <i>(Must be adopted)</i>					
	RSA 72:12-a		RSA 72:23-IV	RSA 72:37-a	RSA 72:38-b V	RSA 72:23 IV	RSA 72:62	RSA 72:66	RSA 72:70	RSA 72:85	RSA 72:87
Municipality	Non-Utility Water & Air Pollution Control Exemption	Utility Water & Air Pollution Control Exemption	School Dining / Dormitory / Kitchen Exemption	Improvements to Assist Persons with Disabilities	Improvements to Assist Deaf Persons	Additional School Dining / Dormitory / Kitchen Exemption	Solar Energy Systems Exemption	Wind- Powered Energy Systems Exemption	Woodheating Energy Systems Exemption	Electric Energy Storage Systems Exemption	Renewable Generation Facilities and Electric Energy Systems Exemption
Atkinson & Gilmanton	0	0	0	0	0	0	0	0	0	0	0
Bean's Grant	0	0	0	0	0	0	0	0	0	0	0
Bean's Purchase	0	0	0	0	0	0	0	0	0	0	0
Berlin	650,000	0	0	25,500	0	0	0	0	0	0	0
Cambridge	0	0	0	0	0	0	0	0	0	0	0
Carroll	0	0	0	0	0	0	173,800	0	0	0	0
Chandler's Purchase	0	0	0	0	0	0	0	0	0	0	0
Clarksville	0	0	0	0	0	0	0	0	0	0	0
Colebrook	0	0	0	0	0	0	0	0	0	0	0
Columbia	0	0	0	0	0	0	15,000	0	0	0	0
Crawford's Purchase	0	0	0	0	0	0	0	0	0	0	0
Cutt's Grant	0	0	0	0	0	0	0	0	0	0	0
Dalton	0	0	0	0	0	0	0	0	0	0	0
Dix's Grant	0	0	0	0	0	0	0	0	0	0	0
Dixville	0	0	0	0	0	0	0	0	0	0	0
Dummer	0	0	0	0	0	0	207,600	0	0	0	0
Errol	0	0	0	0	0	0	0	0	0	0	0
Erving's Grant	0	0	0	0	0	0	0	0	0	0	0
Gorham	0	0	0	0	0	0	0	0	0	0	0
Green's Grant	0	0	0	0	0	0	0	0	0	0	0
Hadley's Purchase	0	0	0	0	0	0	0	0	0	0	0
Jefferson	0	0	0	0	0	0	0	0	0	0	0
Kilkenny	0	0	0	0	0	0	0	0	0	0	0
Lancaster	0	0	0	0	0	0	308,000	0	0	0	0
Low & Burbank's Grant	0	0	0	0	0	0	0	0	0	0	0
Martin's Location	0	0	0	0	0	0	0	0	0	0	0
Milan	0	0	0	0	0	0	445,900	0	0	0	0
Millsfield	0	0	0	0	0	0	0	0	0	0	0
Northumberland	0	0	0	0	0	0	143,250	0	0	0	0
Odell	0	0	0	0	0	0	0	0	0	0	0
Pinkham's Grant	0	0	0	0	0	0	0	0	0	0	0
Pittsburg	0	0	0	0	0	0	0	0	0	0	0
Randolph	0	0	0	0	0	0	283,800	0	4,500	0	0
Sargent's Purchase	0	0	0	0	0	0	0	0	0	0	0
Second College Grant	0	0	0	0	0	0	0	0	0	0	0
Shelburne	0	0	0	0	0	0	101,540	0	0	0	0

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COOS COUNTY											
	Educational and Special Exemptions					Local Optional Property Exemptions <i>(Must be adopted)</i>					
	RSA 72:12-a		RSA 72:23-IV	RSA 72:37-a	RSA 72:38-b V	RSA 72:23 IV	RSA 72:62	RSA 72:66	RSA 72:70	RSA 72:85	RSA 72:87
Municipality	Non-Utility Water & Air Pollution Control Exemption	Utility Water & Air Pollution Control Exemption	School Dining / Dormitory / Kitchen Exemption	Improvements to Assist Persons with Disabilities	Improvements to Assist Deaf Persons	Additional School Dining / Dormitory / Kitchen Exemption	Solar Energy Systems Exemption	Wind- Powered Energy Systems Exemption	Woodheating Energy Systems Exemption	Electric Energy Storage Systems Exemption	Renewable Generation Facilities and Electric Energy Systems Exemption
Stark	0	0	0	0	0	0	49,200	0	0	0	0
Stewartstown	0	0	0	0	0	0	0	0	0	0	0
Stratford	0	0	0	0	0	0	0	0	0	0	0
Success	0	0	0	0	0	0	0	0	0	0	0
Thompson & Meserve's Purchase	0	0	0	0	0	0	0	0	0	0	0
Wentworth's Location	0	0	0	0	0	0	0	0	0	0	0
Whitefield	0	0	0	0	0	0	0	0	0	0	0