

NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL AND PROPERTY DIVISION

**EXEMPTIONS GRANTED REPORTS**

This report presents exemptions granted as compiled by the New Hampshire Department of Revenue Administration.

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

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

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

- **Residency Requirement:** Three consecutive years preceding April 1. Property must be owned by a resident or owned by a resident jointly or in common with the resident's spouse, either of whom meets the age requirement for the exemption claimed, and when they have been married for at least five years.
- **Age Categories:** State minimum for all age categories: \$5,000 or optional amount adopted by municipality.
  - 65 -74
  - 75 -79
  - 80+
- **INCOME LIMITS:** State minimum: single \$13,400, married \$20,400 or optional amount adopted by municipality.
- **ASSET LIMITS:** State minimum: single \$35,000, married \$35,000 or optional amount adopted by municipality.

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

- **RESIDENCY REQUIREMENT:** 5 consecutive years preceding April 1. Property must be owned by a resident: or owned by a resident jointly or in common with the resident's spouse, either of whom meets the requirement for the exemption claimed, and when they have been married for

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at least five years.

- **INCOME LIMITS:** state minimum: single \$13,400, married \$20,400 or optional amount adopted by municipality.
- **ASSET LIMITS:** state minimum: single \$35,000, married \$35,000 or optional amount adopted by municipality.

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

**DEAF EXEMPTION:** [RSA 72:38-b](#) – This is a local optional exemption that must be adopted by a town or city. Upon adoption, the standard exemption amount is \$15,000 or an optional amount adopted by municipality. For purposes of this section, "deaf person or person with severe hearing impairment" means a person who has a 71 Db hearing average hearing loss or greater in the better ear as determined by a licensed audiologist or qualified otolaryngologist, who may rely on a visual means of communication, such as American Sign Language or speech recognition, and whose hearing is so impaired as to substantially limit the person from processing linguistic information through hearing, with or without amplification, so as to require the use of an interpreter or auxiliary aid. Applicant must meet applicable income and asset limits.

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

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

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

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

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

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

All forms may be found on the DRA website at: [Current Year Forms and Instructions | NH Department of Revenue Administration](#) under the **Property** heading.

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