

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION

EXEMPTIONS & TAX CREDITS SUMMARY REPORT

This report presents the exemptions and tax credits available in each municipality for the tax year 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 Form MS-1, Summary Inventory of Valuation. Assessment information is also gathered regarding exemptions and tax credits as well as taxes raised by each municipality. An exemption is an amount deducted from a taxpayer's assessment. A tax credit is an amount deducted from the taxes due.

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

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

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

VETERANS' EXEMPTION

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

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

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

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

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

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

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

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

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

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

EDUCATIONAL AND SPECIAL EXEMPTIONS

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

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

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

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

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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.

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

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

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

LOCAL OPTIONAL EXEMPTIONS

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

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

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

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

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

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

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

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

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

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

For complete information, please refer to the applicable State Statutes (RSAs) 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.