

**CITY OF CLARMEONT – IN THE YEAR TWO THOUSAND AND SEVEN**

**ORDINANCE #487**

**PROPERTY TAX EXEMPTIONS FOR ELDERLY**

**The City of Claremont Ordains:**

Pursuant to New Hampshire RSA 72:27-a, RSA 72-39-a and RSA 72-39-b, the Claremont City Code is hereby amended to revise Article II, Division 3 of Chapter 18 as follows:

**Section 1. Property Tax Exemption for the Elderly.**

Add a new Division 4 to Article II of Chapter 18 of the Claremont City Code, as follows:

**Division 4. PROPERTY TAX EXEMPTION FOR THE ELDERLY**

**Section 2. Exemption amount and qualifications**

**Sec. 18-58. Exemption amount and qualifications.**

Delete the entire Section 18-58 and replace it as follows, so that the section, as re-adopted, shall read:

In accordance with NH RSA 72:39-a, and RSA 72:39-b, the city shall provide an exemption from real estate taxes, beginning in the tax year commencing April 1, 2008, for those individuals qualified for such exemption under RSA 72:39-a and RSA 72:39-b, or as they may be amended, in the following manner:

(1) For a person sixty-five (65) years of age up to seventy-five (75) years of age . . . \$30,000.00;

(2) For a person seventy-five (75) years of age up to eighty (80) years of age . . . \$50,000.00;

(3) For a person eighty (80) years of age or older . . . \$77,000.00;

(4) To qualify, an unmarried taxpayer must have a net income of not more than nineteen thousand six hundred dollars (\$19,600.00), or if married, must have a combined net income of less than twenty-six thousand six-hundred dollars (\$26,600.00), and have combined net assets of less than fifty thousand dollars (\$50,000.00), exclusive of the value of the taxpayer's residence and the land upon which it is located up to the greater of two (2) acres or the minimum single-family residential lot specified in the Claremont Zoning Ordinance for the zone in which the property lies. The combined net asset amount shall apply to a surviving

spouse until the sale or transfer of the property by the surviving spouse or until the remarriage of the surviving spouse.

(5) In addition, to qualify for an exemption under this section, the taxpayer must have been a resident of New Hampshire for at least 3 consecutive years, own the real estate individually or jointly, or, if the real estate is owned by such person's spouse, they must have been married to each other for a least 5 consecutive years.

### **Section 3. Application for Exemption**

#### **Sec. 18-59 Application for exemption.**

Insert a new Section 18-59 Application for exemption, which shall read as follows:

(a) Applicants shall file with the assessor on or before April 15 of the year preceding the setting of the tax rate, a permanent application therefor, signed under penalty of perjury, on a form approved and provided by the commissioner of revenue administration, showing that the applicant is duly qualified on April 1 of the year in which the exemption is first claimed and is the true and lawful owner of the property on which the exemption is claimed.

(b) Any person who changes residence after filing such a permanent application shall file an amended permanent application on or before December 1 immediately following the change of residence. The filing of the permanent application shall be sufficient for such persons to receive these exemptions on an annual basis so long as the applicant does not change his residence.

(c) If any person otherwise qualified to receive an exemption shall satisfy the assessor that he or she was prevented by accident, mistake or misfortune from filing a permanent application or amended permanent application on or before April 15 of the year in which he or she desires the exemption to begin, the assessor may receive such application at a later date and grant an exemption for that year, but no such application shall be received or exemption granted after the local tax rate has been approved for that year.

### **Section 4. Appeal from refusal to grant-exemption.**

Insert a new Section 18-60, Appeal from refusal to grant exemption, which shall read as follows:

Whenever the assessor refuses to grant an applicant a credit to which he or she may be entitled under the provisions of this division, such applicant may appeal in writing on or before September 1 following the date of notice of tax under RSA

72:1-d to the board of tax and land appeals or the superior court, which may order a credit or an abatement if a tax has been assessed.

**Section 5 Validity.**

If any article, section, subsection, sentence, clause or phrase of this ordinance is for any reason held to be unconstitutional or invalid, such decision shall not affect the remaining portions of this ordinance.

**Section 6. Effective Date**

This Ordinance shall take effect and be enforced for property tax exemptions for the elderly for the tax year commencing April 1, 2008.

Introduced and passed on first reading \_\_\_\_\_ 2007.

Considered and passed on second reading \_\_\_\_\_ 2007.

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Mayor Scott Pope

Adopted by the City Council on \_\_\_\_\_ 2007

Attest: \_\_\_\_\_  
Clerk to the Council