



Assessing Office
58 Opera House Square,
Claremont, New Hampshire 03743
Ph: (603) 542-7004
Fax: (603) 542-7014
Email: propertyvalues@claremontnh.com
www.claremontnh.com

SUMMARY OF EXEMPTION INFORMATION

ELDERLY (RSA 72:39-a): <ELD1/ELD2/ELD3>

- Must be NH resident for at least 3 consecutive years prior to April 1st in the year which the exemptions is claimed
- Must be 65 on April 1st of year of application (or spouse)
- Property for which exemption is applied must meet the definition of real estate per RSA 72:39a(c)
- Property cannot have been transferred to the applicant, from a person under the age of 65, and related to the applicant by blood or marriage, within the past five years
- Yearly Net Income: Married \$26,600, single \$19,600 (excluding business, life insurance proceeds, or proceeds from the sale of assets)
- Asset Limitation: \$50,000 excluding residence and the value of a minimum single family residential lot or 2 acres, whichever is greater
- Applicants whose property is owned by a trust must complete a Form PA-33 and supply the necessary documentation relevant to the trust
- Must reside at the property for which exemption is applied

Benefits:	65 - 74	\$19,250 reduction of assessed value
	75 - 79	\$38,500 reduction of assessed value
	80+	\$77,000 reduction of assessed value

STANDARD VETERANS' TAX CREDIT

(RSA 72:28): <VET, VET2>

- Any resident (or spouse) who served in the armed forces in any of the qualifying wars or armed conflicts and was honorably discharged
- Must be residential property and reside at the property on which credit is applied
- Must be owner of property and resident of NH for 1 year on April 1st of application year
- Must apply with copy of DD214
- Veteran's spouse must not have remarried

Benefit: **\$100** reduction of real estate tax bill



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SURVIVING SPOUSE TAX CREDIT

(RSA 72:29-a): <VETS>

- The surviving spouse of any person who was killed or died while on active duty in the armed forces, so long as the person does not remarry.
- Must be residential property and reside at the property on which credit is applied
- Must be owner of property and resident of NH on April 1st of application year
- Must apply with copy of DD214

Benefit: \$1400 reduction of real estate tax bill

SERVICE-CONNECTED TOTAL DISABILITY TAX CREDIT

(RSA 72:35): <VETD>

- Veteran was honorably discharged and has a total and permanent service-connected disability, or is a double amputee or paraplegic because of the service-connected injury and satisfactory proof of such disability is furnished to the Assessment Office
- Must be residential property and reside at the property on which credit is applied
- Must be owner of property and resident of NH on April 1st of application year
- Must apply with copy of DD214
- Veteran's spouse must not have remarried

Benefit: \$1400 reduction of real estate tax bill

FOR CERTAIN DISABLED SERVICEMAN

(RSA 72:36-a): <EXMP>

- Any person who is discharged from the military of the US under conditions other than dishonorable, or an officer who is honorably separated from military service, and
- is totally and permanently disabled from service-connected injury and satisfactory proof of such service connection is furnished to the Assessment Office, and
- is a double amputee of the upper or lower extremities or any combination thereof, paraplegic, or has blindness of both eyes with visual acuity of 5/200 or less as the result of service connections and who owns a specially adapted homestead which has been acquired with the assistance of the Veterans Administration or which has been acquired using proceeds from the sale of any previous homestead which was acquired with the assistance of the Veteran's Administration.

Benefit: Exempt from all taxation



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BLIND (RSA 72:37): <BLND, BLNS>

- Any person owning residential real estate upon which they reside, who is legally blind, as determined by the administrator of blind services of the vocational rehabilitation division of the education department.

Benefit: \$15,000 reduction of assessed value

IMPROVEMENTS TO ASSIST PERSONS WITH DISABILITIES (RSA 72:37-a): <PHYH>

- Any person owning residential real estate upon which they reside and to which they have made improvements for the purpose of assisting a person with a disability who also resides on such real estate.

Benefit: The value of improvements made for the purpose of assisting a person with a disability is deducted from the assessed value of the residential real estate.

DISABLED (RSA 72:37-b): <DIS, DIS2> (Effective April 1, 2005)

- Any person who is eligible under Title II or Title XVI of the Federal Social Security Act for benefits to the disabled (must provide letter from Social Security Administration stating eligibility)
- Must be a NH resident for at least five years
- Must have owned the residence individually or jointly, or if residence is owned by spouse, they must have been married for at least five years
- Yearly Net Income: Married \$26,600, single \$19,600 (including Social Security)
- Asset Limitation: \$35,000 (excluding the value of the residence and accepted lot)
- Must reside at the property for which exemption is applied

Benefit: \$19,250 reduction in assessed value



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TAX DEFERRAL PROGRAM (RSA 72:38-a): <DFR>

Any resident property owner may apply for a tax deferral if the person:

- Is either at least 65 years old or eligible under Title II or Title XVI of the Federal Social Security Act for benefits of the disabled; and
- Has owned the property for at least five consecutive years if elderly, or one year if disabled; and
- Must reside at the property for which the deferral is applied

Tax deferral may be granted for all or part of the taxes due. Annual interest of 5% accrues. Total tax deferrals shall not be more than 85% of assessed value of a property.

Tax deferral may be granted if in the opinion of the Assessment Office the tax liability causes the taxpayer an undue hardship or possible loss of the property.

Applications must be made by March 1st following the issuance of the final tax bill for that year. If property is subject to a mortgage, mortgage holder must approve.

ABATEMENT FOR INABILITY TO PAY

The Assessment Office may abate taxes for any good cause shown. Courts have held that inability to pay is a good cause. Taxpayers who are unable to receive necessary assistance from other sources may apply for abatement due to inability to pay.

APPLICATIONS

It is the responsibility of the taxpayer to properly apply for any exemption or deferral program.

Application deadline for exemptions and credits is April 15th of the current year. Application deadline for a tax deferral is March 1st following the date of notice of tax.

*****IMPORTANT*****

Notify the Assessment Office of any address changes to insure exemptions are applied to your current residence and for accurate mailing of tax bills.

The Assessment Office must be notified of any changes in asset and/or income status.

The preceding criterion is a guideline and may change at any time without prior notification. Also, additional criteria may be required for certain exemptions/credits.