

# OPTIONAL ADJUSTED ELDERLY TAX EXEMPTION

## QUALIFICATIONS & INFORMATION

Effective April 1, 2026      **APPLICATION DUE APRIL 15, 2026**

### INCOME GUIDELINES

Limits	
Single:	<b>\$48,000</b>
Married:	<b>\$58,000</b>

Definition "... in the calendar year preceding April 1... net income from all sources, or if married a combined income from all sources... Net income shall be determined by deducting from all moneys received, from any source including social security or pension payments, the amount of any of the following or a sum thereof:

- (1) Life insurance paid on the death of an insured;
- (2) Expenses and cost incurred in the course of conducting a business enterprise;
- (3) Proceeds from the sale of assets."

### ASSET GUIDELINES

Limits	
Single/Married:	\$250,000

Definition " "Net Assets" means the value of all assets, tangible and intangible, minus the value of any good faith encumbrances." "...excluding the value of the person's actual residence and the land upon which it is located up to the greater of 2 acres or the minimum single family residential lot size specified in the local zoning ordinance... "Residence" shall exclude attached dwelling units and unattached structures used or intended for commercial or other non-residential purposes."

### EXEMPTION AMOUNTS

The exemption amount is subtracted from the assessed valuation to lower your tax liability.

Ages 65 through 74: The exemption is \$ 116,000

Ages 75 through 79: The exemption is \$ 167,000

Ages 80 and over: The exemption is \$ 216,000

### AGE, RESIDENCY & OTHER REQUIREMENTS

- The applicant must be at least age 65 or over as of April 1<sup>st</sup> of the year applying and a resident of New Hampshire for the past 3 consecutive years. Proof of age must be submitted, i.e., current driver's license.
- The property for which the exemption is claimed must be owned by the applicant and be his/her principal place of abode.
- If the spouse of the applicant owns the real estate, the couple must have been married for at least five years.
- The applicant must sign the permanent application (**PA-29**) and the annual tax exemption financial worksheet & affidavit. The worksheet and affidavit are available as separate documents.
- Supporting documentation for income and asset amounts must be presented with the application. A list of documentation required is presented on the reverse of this form.
- If the property is held in a trust or life estate, a copy of the trust and the Statement of Qualification Form (**PA-33**) must be filed with this application. (Please contact our office for a copy of this form)
- This application must be filed annually **by April 15th**, preceding the setting of the tax rate. Example: If you are applying for an exemption off your 2026 property taxes, then you would have had until April 15, 2026 to file your exemption.
- Tax exemptions cannot be claimed in more than one community within New Hampshire nor if receiving similar benefits elsewhere, such as Florida Homestead exemption.
- Income, Asset & Exemption amounts are subject to change from year to year. Please contact the Assessing Office for updated information.

The Board of Selectmen will grant the exemption provided the taxpayer qualifies in all categories; the BOS is satisfied that the applicant has not willfully made any false statements in the application for the purpose of obtaining the exemption, and the applicant co-operated with any BOS request for further documentation, if it applies.

**PLEASE CALL THE ASSESSOR'S OFFICE WITH ANY QUESTIONS: 603-635-3317**

## Required Income Verification

1040 Complete Copy of Federal Income Tax Forms if filed including all schedules for past calendar year. If you do not file a tax return, proof must be provided by submitting the IRS response to the IRS form 4506-T to the Town of Pelham Assessing Department.
DP-10 Complete Copy of State of NH Interest & Dividend Tax Form for past calendar year.
SSA-1099 Social Security Benefit Statement for prior year. A copy of your SSA-1099 form can be obtained from the Social Security Administration by calling 1-800-772-213.
1099-R Distributions from Pensions, Annuities, Retirement or Profit Sharing Plans, IRA's, Insurance Contracts, etc. for prior year.
W-2 1099 All Wage statements for the prior year
1099-INT All Interest Statements for prior year
1099-DIV All Dividend Statements for prior year.
Trust Income VA Pension
Business or Self-Employment Income Rental Income
Unemployment or Worker's Compensation
Alimony Child/Dependent Support/Stipend
ANY OTHER INCOME NOT LISTED ABOVE

## Required Documentation for Verification

Checking & Savings Monthly Statements for ALL accounts showing a minimum of 90 days of activity.
Documentation of Cash Value of ALL investments: Annuities, Mutual Funds, Shares, Stocks, Bonds, IRA's, et al
(All Statements must be provided in their entirety and provided regardless of the current balance. Do not omit any pages. If you have closed a previously reported account, please provide last statement received.
Documentation of Cash Value of Life Insurance
Vehicle registrations
Documentation of any loans on vehicles or real estate you own (except your primary residence).
Most recent tax bill on any real estate you own (except your primary residence).
Trust document if you are a Trustee or the Beneficiary of a Trust
Evidence/documentation of any other assets not listed above.

The information submitted shall be considered **CONFIDENTIAL** and not part of the public records. This office reserves the right to request additional documentation as needed. We recommend that you submit COPIES of the required documentation. The filing period begins when you have received your year-end income statements in January and ends April 15 prior to the setting of the tax rate.



**TOWN OF PELHAM, NH**  
**EXEMPTION WORKSHEET**  
**For Tax Year 2025**

The Exemption Worksheet must be completed in order to qualify under the requirements of RSA 72:33, VI. This worksheet and Form PA-29, application for tax exemption, must be completed and submitted with supporting documentation by **April 15, 2026**.

***Please print all information clearly:***

1. Applicant's Name: \_\_\_\_\_ Telephone # \_\_\_\_\_
2. Applicant's Date of Birth: \_\_\_\_\_ Email Address: \_\_\_\_\_
3. Spouse's Name: \_\_\_\_\_ Telephone # \_\_\_\_\_
4. Spouse's Date of Birth: \_\_\_\_\_ Email Address: \_\_\_\_\_
5. Mailing Address: \_\_\_\_\_
6. Winter or Alternate Address: \_\_\_\_\_
7. Property Address of Which Exemption is Sought: \_\_\_\_\_ Acreage: \_\_\_\_\_
8. Property Type (*circle one*):    **Single Family**    **Single Fam. w/ In-Law Apt**    **Multi-Family** (\_\_\_\_ # Units)
9. Residence Owned:    **Jointly**    **In Common**    **Solely**    **Revocable Trust**    **Irrevocable Trust**    **Life Estate**
10. If married have you been married for at least 5 years as of April 1st of this year? Yes \_\_\_\_\_ NO \_\_\_\_\_
11. If claiming divorce please provide a copy of divorce decree:
12. Is the Applicant or spouse a trustee or beneficiary of any trust? YES \_\_\_\_\_ NO \_\_\_\_\_
13. If YES, please complete the PA 33.
14. Will you be filing a federal income tax return this year? YES \_\_\_\_\_ NO \_\_\_\_\_

**Gross Income from ALL SOURCES:**

	OWNER #1	OWNER #2
1. Social Security	\$ _____	\$ _____
2. Veterans Admin. Disability Gross Income for 2025	\$ _____	\$ _____
3. Salaries, Wages, Tips or Self Employment	\$ _____	\$ _____
4. Pensions	\$ _____	\$ _____
5. Distributions (IRA, Annuities)	\$ _____	\$ _____
6. Interest Income (all sources)	\$ _____	\$ _____
7. Dividend Income (all sources)	\$ _____	\$ _____
8. Rental Real Estate Income	\$ _____	\$ _____
9. Unemployment Benefits / VA Benefits / Workers compensation	\$ _____	\$ _____
10. Capital gain	\$ _____	\$ _____
11. Gambling/Lottery Winnings: Total received for 2025	\$ _____	\$ _____
12. <u>Any other</u> income or financial support or assistance (alimony/child support, trust income, royalties, etc.)	\$ _____	\$ _____
<b>TOTAL INCOME</b>	<b>\$ _____</b>	<b>\$ _____</b>
<b>TOTAL COMBINED INCOME</b>	<b>\$ _____</b>	

**List All Assets You Currently Own:**

**Bank Accounts:**

(Name of Bank/Type of  
Account/Savings/Checking/ Money  
Market/Reverse Mortgage)

**Investments:**

(Name of Company/Type of  
Accounts, CD /IRA /  
Annuities / Stocks / Bonds

**Vehicles/recreational, boats,**

(Mileage /make  
/model/year)

**List Addresses of any other real estate you own:**

Include the most recent property tax bill with your application.

**Estimated value of:**

Household goods, appliances, furniture, yard equipment, etc.\$ \_\_\_\_\_

Personal items, jewelry, furs, coins, art, antiques, etc.\$ \_\_\_\_\_

Business equipment & description: \$ \_\_\_\_\_

**AFFIDAVIT**

**Please read, initial each line, and then sign below. If there is anything you do not understand, please ask assessing staff for clarification.**

- I certify that I do not claim residency in any other city or town, in any other state.
- I certify that I have been a resident of New Hampshire for 3 consecutive years (Elderly Exemption) or 5 years (Disabled Exemption) as of April 1 in the year applying for tax exemption.
- I certify under penalty of perjury that I am not receiving any other residential tax exemption or tax credit in any other community within NH and I am not receiving a similar benefit, such as a homestead exemption, in any other state.
- I understand that if my income or assets change, there is a possibility I may no longer qualify for the tax exemption, and that I am under obligation by law to notify the Assessing Department.
- If my marital status changes, I must notify the Assessing Department.
- If I relocate within the City of PELHAM, I must file an amended application with the Assessing Department as soon as possible, on or before December 1, immediately following the change in residence.
- I understand that if I put my home in an Irrevocable Trust, I may no longer be eligible to claim a tax credit or exemption.
- A person is guilty of a misdemeanor if, with the purpose to deceive a public servant in the performance of his official function, he/she makes any written false statement which he/she does not believe to be true, or if he/she knowingly creates a false impression in this written application for pecuniary or other benefits by omitting information necessary to prevent statements therein from being misleading, or if he/she submits or invites reliance on any writing which he/she knows to be lacking in authenticity. RSA 641:3
- The town of PELHAM will use all available resources to verify an applicant's eligibility for tax credit or exemption.**

**I / We have read and understood the above statements. Any misrepresentation on my part may result in court action for recovery. I certify the information submitted is true and accurate to best of my knowledge.**

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Signature

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Signature

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Print Name

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Print Name

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Date

Would you like us to be able to discuss your application with a friend, family member or caregiver?

**YES  NO**  *If YES, please submit signed Consent form or Durable Power of Attorney.*

**PERMISSION**

The Town of Pelham will not release or discuss your information with any party without your express written permission. If you would like us to discuss your application with a friend, family member, caregiver or financial advisor please complete the following.

I/We \_\_\_\_\_ give the Town of Pelham Assessing  
(Name of property owner(s))

Department permission to discuss with \_\_\_\_\_ any financial information  
(Name of contact)

necessary to complete my application for the tax exemption program.

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Property Owner #1 Signature

Date

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Property Owner #2 Signature

Date

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Contact Name (print)

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Contact person's relationship to applicant(s)

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(\_\_\_\_\_) \_\_\_\_\_ Contact Telephone #

## PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS

DUE DATE APRIL 15 PRECEDING THE SETTING OF THE TAX RATE

STEP 1 OWNER AND APPLICANT NAME AND ADDRESS	OWNER AND APPLICANT INFORMATION								
	OWNER				If required, is a PA-33 on file?				
	APPLICANT'S LAST NAME		APPLICANT'S FIRST NAME		MI	PHONE NUMBER			
	APPLICANT'S LAST NAME		APPLICANT'S FIRST NAME		MI	PHONE NUMBER			
	MAILING ADDRESS								
	CITY/TOWN				STATE	ZIP CODE			
	PROPERTY ADDRESS				TAX MAP	BLOCK	LOT		
	IS THIS YOUR PRIMARY RESIDENCE? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO								
	VETERAN'S INFORMATION								
	STEP 2 VETERANS' TAX CREDITS AND EXEMPTION	1. APPLICANT IS THE:		2. APPLYING FOR:					
<input type="checkbox"/> Veteran		<input type="checkbox"/> Veterans' Tax Credit (RSA 72:28) Standard (\$50) / Optional (\$51 up to \$750)							
<input type="checkbox"/> Spouse		<input type="checkbox"/> All Veterans' Tax Credit (RSA 72:28-b) <b>If Adopted by Town</b> Standard (\$50) / Optional (\$51 up to \$750)							
<input type="checkbox"/> Surviving Spouse		<input type="checkbox"/> Tax Credit for Service-Connected Total Disability (RSA 72:35) Standard (\$700) / Optional (\$701 up to \$4,000)							
		<input type="checkbox"/> Tax Credit for Surviving Spouse (RSA 72:29-a "...of any person who was killed or died while on active duty...")							
		<input type="checkbox"/> Tax Credit for Combat Service (RSA 72:28-c) <b>If Adopted by Town</b> (\$50 up to \$500)							
		<input type="checkbox"/> Certain Disabled Veterans (Exemption) (RSA 72:36-a)							
3. Veteran's Name			Dates of Military Service Enter (MMDDYYYY)		4. Date of Entry	5. Date of Discharge/Release (if applicable)			
IF A VETERAN OF ALLIED COUNTRY: (RSA 72:32)									
6. Name of Allied Country Served in			7. Branch of Service						
9. Does any other eligible Veteran own interest in this property?				8. Please Check One.					
YES		NO		<input type="checkbox"/> US Citizen at time of entry into Service <input type="checkbox"/> Alien but resident of NH at time of entry into Service					
STANDARD EXEMPTIONS									
STEP 3 EXEMPTIONS	10. <input type="checkbox"/> Elderly Exemption (Must be 65 years of age on or before April 1 of year for which exemption is claimed) (RSA 72:39-a) (Enter numbers only MMDDYYYY) 10a. Applicant's Date of Birth <input type="text"/> 10b. Spouse's Date of Birth <input type="text"/>								
	11. <input type="checkbox"/> Improvements to Assist Persons with Disabilities (RSA 72:37-a)								
	12. <input type="checkbox"/> Blind Exemption (RSA 72:37)								
	13. LOCAL OPTIONAL EXEMPTIONS (If adopted by city/town)								
STEP 4 RESIDENCY	13. <input type="checkbox"/> Deaf Exemption (RSA 72:38-b) <input type="checkbox"/> Electric Energy Storage Systems Exemption (RSA 72:85) <input type="checkbox"/> Disabled Exemption (RSA 72:37-b) <input type="checkbox"/> Wind-Powered Energy Systems Exemption (RSA 72:66) <input type="checkbox"/> Solar Energy Systems Exemption (RSA 72:62) <input type="checkbox"/> Woodheating Energy Systems Exemption (RSA 72:70) <input type="checkbox"/> Renewable Generation Facilities and Electric Energy Storage Systems Exemption (RSA 72:87)								
	14. <input type="checkbox"/> NH Resident for One Year preceding April 1 in the year in which the tax credit is claimed (Veterans' Tax Credit) <input type="checkbox"/> NH Resident for Five Consecutive Years (Deaf) or At least Five Years (Disabled) preceding April 1 in the year the exemption is claimed <input type="checkbox"/> NH Resident for Three Consecutive Years preceding April 1 in the year the exemption is claimed (Elderly Exemption)								
	15. Do you own 100% interest in this residence? <input type="checkbox"/> Yes <input type="checkbox"/> No If NO, what percent (%) do you own? <input type="text"/>								
	Under penalties of perjury, I declare that I have examined this document and to the best of my belief the information herein is true, correct and complete.								
	SIGNATURE (IN INK) OF PROPERTY OWNER				DATE				
STEP 5 OWNERSHIP	SIGNATURE (IN INK) OF PROPERTY OWNER				DATE				
	TAX MAP   BLOCK   LOT								
STEP 6 SIGNATURES	TAX MAP   BLOCK   LOT								

## PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS

## MUNICIPAL AUTHORIZATION - TO BE COMPLETED BY MUNICIPAL ASSESSING OFFICIALS

## VETERANS' TAX CREDIT

MUNICIPAL TAX MAP	BLOCK	LOT	AMOUNT	GRANTED	DENIED	DATE
<input type="checkbox"/> Veterans' Tax Credit RSA 72:28 (Standard \$50; Optional \$51 up to \$750)				<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/> All Veterans' Tax Credit RSA 72:28-b (Standard \$50; Optional \$51 up to \$750)				<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/> Tax Credit for Service-Connected Total Disability (Standard \$700; Optional \$701 up to \$4,000)				<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/> Surviving Spouse Tax Credit (Standard \$700; Optional \$701 up to \$2,000)				<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/> Tax Credit for Combat Service pursuant to RSA 72:28-c (\$50 up to \$500)				<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/> Reviewed documents submitted by applicant (list documents reviewed)						
<input type="checkbox"/> Other Information						

## VETERANS' EXEMPTION

<input type="checkbox"/> Certain Disabled Veterans' Exemption	GRANTED <input type="checkbox"/>	DENIED <input type="checkbox"/>	DATE
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## APPLICABLE ELDERLY, DISABLED AND DEAF EXEMPTION INCOME AND ASSET LIMITS

CONTACT YOUR MUNICIPALITY FOR INCOME AND ASSET LIMITS

Income Limits	Deaf Exemption	Disabled Exemption	Elderly Exemption	Elderly Exemption Per Age Category
Single				65-74 years of age
Married				75-79 years of age
<b>Asset Limits</b>				80+ years of age
Single				
Married				

## STANDARD and LOCAL OPTIONAL EXEMPTIONS

	AMOUNT	GRANTED	DENIED	DATE
<input type="checkbox"/> Elderly Exemption		<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/> Improvements to Assist Persons with Disabilities		<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/> Blind Exemption		<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/> Deaf Exemption		<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/> Disabled Exemption		<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/> Electric Energy Storage Systems Exemption		<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/> Solar Energy Systems Exemption		<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/> Woodheating Energy Systems Exemption		<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/> Wind-powered Energy Systems Exemption		<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/> Renewable Generation Facilities and Electric Energy Storage Systems		<input type="checkbox"/>	<input type="checkbox"/>	

A photocopy of this Form (Pages 1 and 2) or Form PA-35 must be returned to the property owner after approval or denial.

The following documentation may be requested at the time of application in accordance with RSA 72:34, II.

- |  |   |
|--|---|
| <input type="checkbox"/> * List of assets, value of each asset, net encumbrance and net value of each asset. | <input type="checkbox"/> * State Interest and Dividends Tax Form.               |
| <input type="checkbox"/> * Statement of applicant and spouse's income.                                       | <input type="checkbox"/> * Property Tax Inventory Form filed in any other town. |
| <input type="checkbox"/> * Federal Income Tax Form.  |   |

\* Documents are considered confidential and must be returned to the applicant once a decision is made on the application.

Municipal Notes

PRINT / TYPE NAME OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL	SIGNATURE (IN INK) OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL	DATE
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PRINT / TYPE NAME OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL	SIGNATURE (IN INK) OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL	DATE
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PRINT / TYPE NAME OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL	SIGNATURE (IN INK) OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL	DATE
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PRINT / TYPE NAME OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL	SIGNATURE (IN INK) OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL	DATE
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## PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS

## GENERAL INSTRUCTIONS

WHO MAY FILE	Applicant must be qualified as of April 1 of the year the exemption and/or tax credit is claimed. Financial qualifications required for certain exemptions must be met by the time of application. An applicant must have resided in this state for at least one year preceding April 1 in the year in which the veterans' tax credit is claimed. An applicant must have resided in this state for at least three years preceding April 1 in the year for which the elderly exemption is claimed and five years in which the deaf or disabled exemption is claimed. The terms owner, own or owned, shall include those persons who hold grantor/revocable trust, equitable title, or beneficial interest for life in the subject property.								
WHERE TO FILE	Form PA-29 must be filed with the municipal assessing officials of the city/town where the tax credit and/or exemption is being requested.								
WHEN TO FILE	<p>Form PA-29 must be filed by April 15 preceding the setting of the tax rate. The municipal assessing officials shall send written notice to the taxpayer of their decision by July 1 prior to the date of notice of tax. Failure of the municipal assessing officials to respond shall constitute a denial of the application. <b>Example:</b> If you are applying for a tax credit and/or an exemption for the 2023 property taxes, which are due no earlier than December 1, 2023, you have until April 15, 2023, to file this form. The municipal assessing officials have until July 1 to send notice of their decision. Failure of the municipal assessing officials to respond shall constitute a denial of the application. <b>A late response or failure to respond by municipal assessing officials does not extend the appeal period.</b> Date of filing is when the completed application is either hand-delivered to the municipality, postmarked by the post office, or received by an overnight delivery service.</p> <p>Pursuant to RSA 72:33, I-a, "If any person, otherwise qualified to receive an exemption or credit, shall satisfy the selectmen or assessors 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, said officials may receive the application at a later date and grant an exemption or credit for that tax year..."</p>								
APPEAL PROCEDURE	If an application for a property tax exemption and/or tax credit is denied by the municipality, an applicant may appeal in writing on or before September 1 following the date of notice of tax under RSA 72:1-d, to the NH Board of Tax and Land Appeals (BTLA) or to the Superior Court in the county where the property is located. <b>Example:</b> If you were denied an exemption from your 2022 property taxes, you have until September 1, 2023, to appeal. Forms for appealing to the BTLA may be obtained from the NH BTLA, 107 Pleasant Street, Concord, NH 03301; their website at <a href="http://www.nh.gov/btla">www.nh.gov/btla</a> ; or by calling (603) 271-2578. Be sure to specify <b>EXEMPTION APPEAL</b> .								
TAX CREDITS	Tax credits approved will be deducted from the property tax amount.								
EXEMPTIONS	Tax exemptions approved are deducted from the amount of the property owner's total assessed value prior to the calculation of tax due.								
BLIND EXEMPTION RSA 72:37	\$15,000 ( <i>unless the municipality votes an increase</i> ) is subtracted from the assessed valuation.	Every inhabitant owning residential real estate, who is legally blind, as determined by the Administrator of Blind Services of the Vocational Rehabilitation Division of the Department of Education.							
ELDERLY EXEMPTIONS RSA 72:39-a	<p>Applicant must have resided in this state for at least three consecutive years preceding April 1 in the year which the exemption is claimed. 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; or owned by a resident jointly or in common with a person not the resident's spouse, if the resident meets the applicable age requirement for the exemption claimed; or owned by a resident, or 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.</p> <p>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 preceding five years.</p> <p>Property must meet the definition of residence per RSA 72:39-a, I(c), which includes the housing unit, which is the person's principle home and related structures such as a detached garage or woodshed. It does not include attached dwelling units and unattached structures used or intended for commercial or other non-residential purposes. If fractional interest is owned, see RSA 72:41, Proration.</p>								
ELDERLY, DEAF and DISABLED FINANCIAL QUALIFICATIONS RSA 72:39-a RSA 72:38-b RSA 72:37-b	<table border="1"> <tr> <td>INCOME LIMITATION</td> <td>Includes: Income from any source including Social Security or pension.</td> <td>Excludes: Life insurance paid on the death of an insured; Expenses and costs incurred in the course of conducting a business enterprise; Proceeds from the sale of assets.</td> </tr> <tr> <td>ASSET LIMITATION</td> <td>Includes: The value of all assets, tangible and intangible.</td> <td>Excludes: The value of the person's actual residence and the land upon which it is located up to the greater of 2 acres or the minimum single family residential lot size specified in the local zoning ordinance. The value of any good faith encumbrances.</td> </tr> </table>	INCOME LIMITATION	Includes: Income from any source including Social Security or pension.	Excludes: Life insurance paid on the death of an insured; Expenses and costs incurred in the course of conducting a business enterprise; Proceeds from the sale of assets.	ASSET LIMITATION	Includes: The value of all assets, tangible and intangible.	Excludes: The value of the person's actual residence and the land upon which it is located up to the greater of 2 acres or the minimum single family residential lot size specified in the local zoning ordinance. The value of any good faith encumbrances.		
INCOME LIMITATION	Includes: Income from any source including Social Security or pension.	Excludes: Life insurance paid on the death of an insured; Expenses and costs incurred in the course of conducting a business enterprise; Proceeds from the sale of assets.							
ASSET LIMITATION	Includes: The value of all assets, tangible and intangible.	Excludes: The value of the person's actual residence and the land upon which it is located up to the greater of 2 acres or the minimum single family residential lot size specified in the local zoning ordinance. The value of any good faith encumbrances.							
ADA COMPLIANCE	Individuals who need auxiliary aids for effective communication in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.								

## PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS

TYPE OF TAX CREDIT or EXEMPTION	AMOUNT GRANTED	WHO MAY APPLY
<b>VETERANS' TAX CREDIT</b> RSA 72:28	\$50 ( <i>\$51 up to \$750 upon adoption by the municipality</i> ), is subtracted from the taxes due on the applicant's RESIDENTIAL property, occupied as the veteran's principle place of abode. For Veterans' surviving spouse: See RSA 72:28, III. For Proration: See RSA 72:30	Every resident of NH who is a veteran, as defined in RSA 21:50, and served not less than 90 days on active service in the armed forces in any of the qualifying wars or armed conflicts listed in RSA 72:28, and continues to serve or was honorably discharged; or the spouse or surviving spouse of such resident. (NOTE: 'Under Honorable Conditions' does not qualify.)
<b>ALL VETERANS' TAX CREDIT</b> RSA 72:28-b - <i>Must be adopted by Municipality</i>		Every resident of NH who is a veteran, as defined in RSA 21:50, and served not less than 90 days on active service in the armed forces and continues to serve or was honorably discharged; or the spouse or surviving spouse of such resident. (NOTE: 'Under Honorable Conditions' does not qualify.)
<b>SURVIVING SPOUSE TAX CREDIT</b> RSA 72:29-a	\$700 ( <i>\$701 up to \$2,000 upon adoption by the municipality per RSA 72:27-a</i> ), is subtracted from taxes due on the applicant's property, residential or other.	The surviving spouse of any person who was killed or died while on active duty in the armed forces, as listed in RSA 72:28, so long as the surviving spouse remains single.
<b>SERVICE-CONNECTED TOTAL DISABILITY TAX CREDIT</b> RSA 72:35	\$700 ( <i>\$701 up to \$4,000 upon adoption by the municipality pursuant to RSA 72:27-a</i> ), is subtracted from the property taxes due on the applicant's residential property.	Any person who: <ul style="list-style-type: none"> <li>Has been honorably discharged or an officer honorably separated from military service and who has a total and permanent service-connected disability;</li> <li>Is a double amputee or paraplegic because of service-connected injury; or</li> <li>Is the surviving spouse of above qualified veteran and remains single.</li> </ul>
<b>TAX CREDIT FOR COMBAT SERVICE</b> RSA 72:28-C <i>Must be adopted by Municipality</i>	\$50 up to \$500 upon adoption by the municipality pursuant to RSA 72:27-a is subtracted from the property taxes due on the applicant's residential property.	Every resident of this state engaged at any point during the taxable period in combat service as a member of the NH National Guard or a reserve member of the United States Armed Forces called to active duty. The application for the tax credit must be accompanied by the service member's military orders.
<b>CERTAIN DISABLED VETERANS - EXEMPTION</b> RSA 72:36-a  "...shall be exempt from all taxation on said homestead..."	Any person who: <ul style="list-style-type: none"> <li>Has been discharged under conditions other than dishonorable, or an officer who has been honorably separated from military service;</li> <li>Owns a specially adapted homestead which has been acquired with the assistance of the Veterans Administration or by using proceeds from the sale of any previous homestead which was acquired with the assistance of the Veterans Administration; and</li> <li>Is 100 percent permanently and totally disabled as prescribed in 38 C.F.R 3.340, total and permanent total ratings and unemployability; or is a double amputee of the upper or lower extremities or any combination thereof, or paraplegic, as the result of service connection; or has blindness of both eyes with visual acuity of 5/200 or less, as the result of service connection.</li> </ul> The surviving spouse of an eligible veteran may also apply. Satisfactory proof of such service connection disability must be furnished to the assessor.	

A list of the Veterans' qualifying medals and discharge papers can be found at: <http://www.revenue.nh.gov/mun-prop/property/exemptions-tax-credits.htm>

## IMPROVEMENTS TO ASSIST PERSONS WITH DISABILITIES AND THE DEAF

EXEMPTION	AMOUNT OF EXEMPTION	WHO MAY APPLY
<b>IMPROVEMENTS TO ASSIST PERSONS WITH DISABILITIES</b> RSA 72:37-a <b>DEAF OR SEVERELY HEARING IMPAIRED PERSONS</b> RSA 72:38-b	The value of improvements made for the purpose of assisting a person with a disability or deafness is deducted from the assessed value of the residential real estate.	Any person owning residential real estate upon which he resides and to which he has made improvements for the purpose of assisting a person with a disability or deafness who also resided on such real estate.

## OPTIONAL EXEMPTIONS BELOW MUST BE ADOPTED BY THE MUNICIPALITY BEFORE ANYONE MAY APPLY

EXEMPTION	AMOUNT OF EXEMPTION	WHO MAY APPLY
<b>DISABLED EXEMPTION</b> RSA 72:37-b	The amount of the exemption and the level of income and assets (excluding the value of the property owner's residence) are determined by vote of the municipality per RSA 72:27-a.	Any person eligible under the Federal Social Security Act for benefits to the disabled, and who has been a New Hampshire resident for at least five years by April 1 of the year the exemption is claimed.  <b>NOTE: See Financial Qualifications on Page 3.</b>
<b>DEAF EXEMPTION</b> RSA 72:38-b	\$15,000 ( <i>unless the municipality votes an increase</i> ) is subtracted from the assessed valuation.	NH residents who are deaf or severely hearing impaired, have been a NH resident for more than five consecutive years, and meet the income and asset requirements.

## PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS

<b>OPTIONAL EXEMPTIONS BELOW MUST BE ADOPTED BY THE MUNICIPALITY BEFORE ANYONE MAY APPLY continued</b>		
<b>EXEMPTION</b>	<b>AMOUNT OF EXEMPTION</b>	<b>WHO MAY APPLY</b>
<b>SOLAR ENERGY SYSTEMS</b> RSA 72:61 and RSA 72:62	Determined by vote of the municipality pursuant to RSA 72:62.	Any person owning real property equipped with a solar energy heating or cooling system, as defined in RSA 72:61.
<b>WOODHEATING ENERGY SYSTEMS</b> RSA 72:69 and RSA 72:70	Determined by vote of the municipality pursuant to RSA 72:70.	Any person owning real property equipped with a woodheating energy system, as defined in RSA 72:69.
<b>WIND-POWERED ENERGY SYSTEMS</b> RSA 72:65 and RSA 72:66	Determined by vote of the municipality pursuant to RSA 72:66.	Any person owning real property equipped with a wind-powered energy system, as defined in RSA 72:65.
<b>ELECTRIC ENERGY STORAGE SYSTEMS</b> RSA 72:84 and RSA 72:85	Determined by vote of the municipality pursuant to RSA 72:85.	Any person owning real property equipped with an electrical energy storage system, as defined in RSA 72:84.
<b>RENEWABLE GENERATION AND ELECTRIC ENERGY STORAGE SYSTEMS</b> RSA 72:87	Determined by vote of the municipality pursuant to RSA 72:87.	Any person owning a renewable generation facility, as defined in RSA 72:73, an electrical energy storage system, as defined in RSA 72:84, and any person or facility qualifying for exemption as defined in RSA 72:87.