## **Property Tax Relief Programs**

**Abatements:** Per RSA 76:16 property owners who believe that their property is assessed incorrectly or that the assessment is disproportional to other similar properties may apply to the Board of Selectmen for an abatement. Forms are available at the assessing office or <a href="www.nh.gov/btla/forms">www.nh.gov/btla/forms</a>. Deadline for filing March 1<sup>st</sup>.

Tax Exemption and Tax Credit applications must be filed with the assessing office for the tax year. The amount of a tax credit is subtracted from the property tax bill. An exemption is an amount deducted from the assessed value of the property. Forms are available at the assessing office or <a href="https://www.nh.gov/revenue/forms">www.nh.gov/revenue/forms</a>. Deadline April 15<sup>th</sup> for current tax year.

**Veterans Tax Credit:** \$750

RSA 72:28

For those who served at least 90 days in a qualifying war or armed conflict; or earned an armed forces expeditionary medal or theater of operations medal, ribbon, or badge, or for those who was terminated from armed forces because of a service-connected disability; or the spouse of such resident and there are other eligibility requirements. Need a copy of DD214. Resident of NH for at least one-year preceding April 1.

Veteran's Service-Connected Total Disability Credit: \$4,000

RSA 72:35

Total and permanent disability that is connected to his or her service in the military, Veteran must furnish the selectman with certification of total and permanent disability from the U.S Department of Veterans' Affairs or the spouse of such resident and there are other eligibility requirements. Resident in the state for at least on year preceding April 1.

**Exemption for the Blind: \$1,500** 

RSA 72:37

Person who is legally blind as determined by the Blind Services Program, Bureau of Vocational Rehabilitation of the Department of Education and there are other eligibility requirements.

**Exemption for the Disabled:** \$13,400

RSA 72:37 B

Eligible under Title 11 or Title XVI of the Federal Social Security Act. Principal home, own or occupy the real estate individually or jointly, or if the real estate is owned by a spouse, they must have been married for at least five consecutive years. Resident in the state for at least five years, net income of not more than \$26,000 if single. Net income of not more than \$35,000 if married and there are other eligibility requirements.

## **Exemption of the Elderly:**

RSA 72:43-f

65 years of age to 74 years----\$45,000

75 years of age to 79 years----\$65,000

80 years of age or older-----\$90,000

Principal home, own or occupy the real estate individually or jointly, or if the real estate is owned by a spouse, they must have been married for at least five consecutive years. Own net assets not in excess of \$60,000, excluding the value of the person's residence. Resident in the state for at least three years. Net Income of not more than \$26,000 of single. Net income of not more the \$35,000 if married and there are other eligibility requirements.

## **Exemption for Solar Energy:**

RSA 72:63

Exempt from the assessed value solar energy system as define in RSA 72:61 and there are other eligibility requirements.

Low and Moderate Income Homeowner's Property Tax Relief: The state of New Hampshire's Low and Moderate Property Tax Relief Program runs annually from May 1- June 30. Taxpayers can receive relief of a portion of the State Education Property Tax. You may be eligible for this program if you are single with an adjusted gross income equal to or less than \$20,000, married or filing head of household with a adjusted gross income equal to or less than \$40,000. Own a home subject to the State Education Property Tax and reside in the home on April 1st of the tax year. Forms are available at the assessing office or <a href="www.nh.gov/revenue/forms/low-mod-program">www.nh.gov/revenue/forms/low-mod-program</a>. Forms are required to be filed directly with the state.