

PROPERTY TAX RELIEF APPLICATIONS:

All Tax Exemption and Tax Credit applications must be filed with the assessing office for the tax year. There are many types of exemption and credits, some automatic, some optional for the municipality, all with unique eligibility criteria and procedures to obtain and retain them. 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 www.nh.gov/revenue/forms.

New Durham's property tax relief applications are as follows:

- Veteran's Tax Credit \$500 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 in NH for at least one year proceeding April 1.

- Veteran's Service Connected Total Disability Credit \$1,400 RSA 72:35
 - Total and permanent disability that is connected to his or her service in the military. Veteran must furnish the selectmen 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 one year preceding April 1

- Exemption for 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 a least five consecutive years.
 - Own net assess not in excess of \$60,000, excluding the value of person's residence.
 - Resident in the state for at least three 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 for Solar Energy RSA 72:63
 - Exempt from the assessed value solar energy system as defined in RSA 72:61 *and there are other eligibility requirements.*

- 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 Disable \$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 a 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.*

May 1 - June 30

Low and Moderate Income Homeowners Property Tax Relief
Processed at the NH Department of Revenue Administration. Taxpayers can receive relief of a portion of the State Education Property Tax. Forms are available at the assessing office or contact 271-2192 www.nh.gov/revenue/forms/low-mod-program