

Town of Windham

Property Tax Credit & Exemption Programs - RSA 72

- ✓ To be eligible, Applicant must file a request, in person, with the Assessor's Office on or before April 15th of any given year, and
 - ✓ Applicant must be the owner of record on or before April 1 of the year of application and present proof thereof, and
 - ✓ Applicant must occupy, as their principal abode, the property qualifying for the exemption. [See RSA 72:29 - "*Resident*"]
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[Select link for more information:](#)

Tax Credit Programs - Veterans

- ➔ **Standard/All Veteran's Credit** - RSA's - 72:28, 72:29, 72:30 - \$500.00
- ➔ **Disabled Veteran's Credit** - RSA 72:35 - \$4,000.00
- ➔ **Spouse of a Veteran Killed in Action** - RSA 72:29-a - \$2,000.00
- ➔ **Certain Disabled Veterans** - RSA 72:36-a - Exempt from taxation

Tax Exemption Programs - Reductions in Assessed Value

- ➔ **Blind** - RSA 72:36-b - \$15,000.00
- ➔ **Disabled** - RSA 72:37-b - \$160,000.00
- ➔ **Deaf** - RSA 72:38-b - \$15,000.00
- ➔ **Elderly** - RSA 72:39-a - \$160,000.00 (A) - \$190,000.00 (B) - Full Exempt (C)
- ➔ **Renewable Energy Property Tax Exemptions** - RSA 72:61-72

Veteran's Credit

Standard/All Veteran's Tax Credit – RSA`s – 72:28, 72:29, 72:30 – \$500.00

- The applicant must have served not less than ninety (90) days in the Armed Forces of the United States in a war or conflict as outlined in RSA 72:28 and have been honorably discharged. (Standard/All Veteran)
- Standard Veteran Credit ONLY – Service in a qualifying war or armed conflict shall be as follows below:
- a– World War I between April 6, 1917 and November 11, 1918, extended to April 1, 1920 for service in Russia, provided that military or naval service on or after November 12, 1918 and before July 2, 1921, where there was prior service between April 6, 1917 and November 11, 1918 shall be considered as World War I service
- b – World War II between December 7, 1941 and December 31, 1946
- c – Korean Conflict between June 25, 1950 and January 31, 1955
- d – Vietnam Conflict between December 22, 1961 and May 7, 1975
- e – Vietnam Conflict between July 1, 1958 and December 22, 1961, if the resident earned the Vietnam service medal or the armed forces expeditionary medal
- f – Persian Gulf War between August 2, 1990 and the date thereafter prescribed by Presidential proclamation or by law, and
- g – Any other war or armed conflict that has occurred since May 8, 1975, and in which the resident earned an armed forces expeditionary medal or theater of operations service medal.
- The applicant must provide a copy of their DD214, (discharge document), or other sufficient proof when applying for this credit. (Standard/All Veteran)
- A husband and wife (and Civil Union partners), each qualifying for a tax credit, shall each be granted a tax credit upon their residential real estate as provided under RSA 72:28, I or II. (Standard/All Veteran)
- **IMPORTANT:** Filing deadline is April 15th.
- Application forms are available from the Assessing Department.
- On-line law reference for RSA 72:28 : <http://www.gencourt.state.nh.us/rsa/html/V/72/72-28.htm>
- On-line law reference for RSA 72:29 : <http://www.gencourt.state.nh.us/rsa/html/V/72/72-29.htm>
- On-line law reference for RSA 72:30 ; <http://www.gencourt.state.nh.us/rsa/html/V/72/72-30.htm>

Veteran's Credit

Disabled Veteran Tax Credit – RSA 72:35 – \$4,000.00

- The applicant must provide a copy of their DD214, (discharge document), or other sufficient proof when applying for this credit.
- Any person who has been honorably discharged or an officer honorably separated from the military service of the United States and who has total and permanent service-connected disability, or who is a double amputee or paraplegic because of service-connected injury, or the surviving spouse of such a person, shall receive a standard yearly tax credit in the amount of \$2,000 of property taxes on the person`s residential property. The qualification for this credit includes the applicant providing written documented proof that the veteran has been determined, by the US Veteran`s Administration, to be totally and permanently disabled as a result of a service-connected injury.
- **IMPORTANT:** Filing deadline is April 15th.
- Application forms are available from the Assessing Department.
- On-line law reference for RSA 72:35 : <http://www.gencourt.state.nh.us/rsa/html/V/72/72-35.htm>

Spouse of a Veteran Killed in Action – RSA 72:29-a – \$2,000.00

- The surviving spouse of any person who was killed or died while on active duty in the wars, conflicts or armed conflicts, or combat zones set forth in RSA 72:28 shall receive a tax credit in the amount of \$2,000, deducted from the amount of taxes owed upon the surviving spouse's property. (Passed by voters March 2007)
- The term surviving spouse as used in RSA 72:29-a, shall not include a surviving spouse that has remarried, but if the surviving spouse is later divorced, his or her status as the surviving spouse of a veteran is regained. If the surviving spouse remarries and the new husband or wife dies, he or she shall be deemed the widow or widower of the latest spouse and shall not revert to the status of a surviving spouse of a veteran.
- **IMPORTANT:** Filing deadline is April 15th.
- Application forms are available from the Assessing Department.
- On-line law reference for RSA 72:29-a : <http://www.gencourt.state.nh.us/rsa/html/V/72/72-29-a.htm>

Veteran's Credit

Certain Disabled Veterans – 72:36–a

- Any person, who is discharged from military service of the United States under conditions other than dishonorable, or an officer who is honorably separated from military service, who is totally and permanently disabled from service connection and satisfactory proof of such service connection is furnished to the assessors and who 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 connection 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 Veterans Administration, the person or person's surviving spouse, shall be exempt from all taxation on said homestead.
- **IMPORTANT:** Filing deadline is April 15th.
- Application forms are available from the Assessing Department.
- On-line law reference for RSA 72:36–a : <http://www.gencourt.state.nh.us/rsa/html/V/72/72-36-a.htm>

Exemption Program -Blind

Exemption for the Blind – 72:37

- Every inhabitant who is legally blind as determined by the blind services program, bureau of vocational rehabilitation, department of education shall be exempt each year on the assessed value for property tax purposes, of his or her residential real estate to the value of \$15,000.
- Provide a letter as proof.
- **IMPORTANT:** Filing deadline is April 15th.
- Application forms are available from the Assessing Department.
- On-line law reference for RSA 72:37: <http://www.gencourt.state.nh.us/rsa/html/V/72/72-37.htm>

Exemption Program - for the Disabled

Exemption for the Disabled – 72:37-b

- Any person who is eligible under Title II or Title XVI of the federal Social Security Act for benefits to the disabled shall receive a yearly exemption of \$160,000, providing they meet the following criteria:
 - 5 years residency
 - If single, annual income of \$45,000 or less; if married, \$55,000 or less
 - Total assets do not exceed \$160,000 (residence not included)
- Provide proof of income and assets.
- **IMPORTANT:** Filing deadline is April 15th.
- Application forms are available from the Assessing Department (Miscellaneous Forms).
- On-line law reference for RSA 72:37-b : <http://www.gencourt.state.nh.us/rsa/html/V/72/72-37-b.htm>

Exemption Program - Deaf

Exemption for the Deaf – 72:38–b

- Any deaf person or person with severe hearing impairment shall be exempt each year on the assessed value, for property tax purposes, of his or her residential real estate to the value of \$15,000.
- For purposes of this section, "deaf person or person with severe hearing impairment" means a person who has a 71 Db hearing average hearing loss or greater in the better ear as determined by a licensed audiologist or qualified otolaryngologist, who may rely on a visual means of communication, such as American Sign Language or speech recognition, and whose hearing is so impaired as to substantially limit the person from processing linguistic information through hearing, with or without amplification, so as to require the use of an interpreter or auxiliary aid.
- Must provide a letter from Licensed Audiologist.
- To be eligible for a Deaf Exemption they must meet the following criteria:
 - 5 years residency
 - If single, annual income of \$45,000 or less; if married, \$55,000 or less
 - Total assets do not exceed \$160,000 (residence not included)
- **IMPORTANT:** Filing deadline is April 15th.
- Application forms are available from the Assessing Department.
- On-line law reference for RSA 72:38–b: <http://www.gencourt.state.nh.us/rsa/html/V/72/72-38-b.htm>

Exemption Program - Elderly (for residents 65+ years of age)

Exemption for the Elderly – 72:39–a

The Elderly Exemption is a property tax relief program and reduces the taxable value of the real estate of qualifying residents.

The amount of the exemption varies depending on the age of the property owner or the age of the owner's spouse.

1. Between the ages of **65** and **74**, the exemption is **\$160,000**.
2. Between the ages of **75** and **79**, the exemption is **\$190,000**.
3. **80 and over**, the exemption is equal to the **FULL VALUE OF YOUR HOME**.

To qualify and apply –

- You or your spouse must be age 65 on or before **April 1st** in the year the application is made.
- You must be a resident of the State of New Hampshire for at least the last 3 years (as of the preceding April 1st).
- Your real estate must be your permanent place of residence. You may only claim one property as your permanent place of residence.
- If married, your combined, gross income cannot exceed **\$55,000**; if single, your gross income cannot exceed **\$45,000**.
- Excluding your home*, your assets cannot exceed **\$160,000**.
- You must complete and file the following:
 - A Permanent Exemption application;
 - an income and asset affidavit**;
 - a copy of your Federal income tax report;
 - a copy of your Social Security Benefits statement;
 - a copy of your State interest and dividends report;
 - and, a copy of your inventory for other real estate you own.
- **Paperwork must be completed before April 15th.**

*Home = Primary residential dwelling with up to 2 acres of land.

**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.

- Application forms are available from the Assessing Department (Miscellaneous Forms).
- On-line law reference for RSA 72:38–b: <http://www.gencourt.state.nh.us/rsa/html/V/72/72-39-a.htm>

Exemption Program - Solar, Wind Power, Wood Heating

Renewable Energy Property Tax Exemption: NH RSA 72:61–72 permits cities and towns to offer exemptions from local property taxes for certain renewable energy installations. These include solar systems (thermal and photovoltaic), wind turbines, and central wood–fired heating systems. Woodstoves and fireplaces are not included. The goal of the exemption is to create a tax neutral policy within a municipality that neither increases an individual's property tax, nor decreases the municipality's property tax revenues. By implementing it as a tax neutral policy, homeowners do not have a disincentive of higher property taxes for installing a renewable energy system, and since there is no net reduction in municipal tax revenues, other taxpayers in a municipality are not affected.

Below is a basic example of how the exemption might work:

\$200,000	Assessed value of the property
+ \$20,000	Ad valorem value of the renewable energy system*
\$220,000	New assessed value of the property
– \$20,000	Portion of assessed value exempt from property taxes
\$200,000	New assessed value of the property w/ the renewable energy exemption

* Estimated contributory market value of system.

On–line law reference for RSA 72: see 61–72: <http://www.gencourt.state.nh.us/rsa/html/NHTOC/NHTOC-V-72.htm>

New Hampshire Law RSA 72:29 Definitions. –

I. The word "resident" as used in RSA 72:28 shall mean a person who has resided in this state for at least one year preceding April 1, in the year in which the tax credit is claimed.

II. The term "residential real estate" for the purposes of RSA 72:28-34, inclusive, shall mean the real estate which the person qualified for an exemption or a tax credit thereunder occupies as his principal place of abode together with any land or buildings appurtenant thereto and shall include manufactured housing if used for said purpose.

III. "Exemption" as used in RSA 72 shall mean the amount of money to be deducted from the assessed valuation, for property tax purposes, of real property.

IV. The term "tax credit" as used in RSA 72 shall mean the amount of money to be deducted from the person's tax bill.

V. The term "surviving spouse" as used in RSA 72 shall not include a surviving spouse that has remarried, but if the surviving spouse is later divorced, his or her status as the surviving spouse of a veteran is regained. If the surviving spouse remarries and the new husband or wife dies, he or she shall be deemed the widow or widower of the latest spouse and shall not revert to the status of a surviving spouse of a veteran.

VI. For purposes of RSA 72:28, 29-a, 30, 31, 32, 33, 35, 36-a, 37, 37-a, 37-b, 38-a, 39-a, 62, 66, and 70, the ownership of real estate, as expressed by such words as "owner," "owned" or "own," shall include those who have placed their property in a grantor/revocable trust or who have equitable title or the beneficial interest for life in the subject property.

VII. The term "theater of operations service medal" for the purposes of RSA 72:28-34 shall mean any medal, ribbon, or badge awarded to a member of the armed forces which establishes that the member served in a theater of war or armed conflict, as determined by the director of the state office of veterans services with written notification to the department of revenue administration.

Source. 1947, 240:1, par. 29-g. RSA 72:29. 1955, 289:4. 1963, 118:2. 1991, 70:9, 10. 1993, 73:4. 1994, 102:1; 390:7. 1995, 265:12, eff. Jan. 1, 1996. 2004, 170:2, eff. July 23, 2004; 238:1, eff. June 15, 2004. 2010, 119:7, eff. July 31, 2010. 2011, 138:1, eff. April 1, 2011.