



**Assessor's Office**  
3 North Lowell Rd. - Windham, NH 03087  
Email: [Assessor@Windhamnh.gov](mailto:Assessor@Windhamnh.gov)  
Tel.: (603) 434-7530 Fax: (603) 425-6582

## **2026 Disabled Property Owners Exemption**

Optional Exemption RSA72:27-a for the Disabled, RSA 72:37-b

**Applications accepted after January 1, 2026** - **Deadline to apply is April 15, 2026**

**To qualify you must be:** Under 65 years of age - and the owner of record on or before April 1, 2026.

- A resident of NH for **5 years** on or before April 1, 2026.
- If real estate is owned by a spouse, they must have been married for 5 years on or before April 1, 2026.
- Must be (or have been) receiving Title II or Title XVI Social Security Disability (Social Security Disability benefits convert to retirement benefits at age 65).
- Property where exemption is claimed must be applicant's principle place of abode, to the exclusion of others.

**TOTAL INCOME from all sources including any retirement income and Social Security:**

Single person cannot exceed **\$55,000** per year - **Married** couples cannot exceed **\$65,000** per year

**TOTAL ASSETS (as of December 31, 2025) excluding the value of your dwelling unit:**

Single person cannot exceed **\$300,000** - **Married** couple cannot exceed **\$300,000**

- Include all personal property such as cars, trucks, RV's, trailers, antiques, furniture & jewelry.
- Checking and Savings account balances.
- CD's, IRA's, mutual funds, stocks, bonds, annuities, money markets, life insurance cash value, etc.
- Any other real estate owned in the United States or Abroad (individually, jointly, in common, fractional) including land, mobile homes, condos, timeshares etc. Supporting documents must be supplied.
- Other assets tangible or intangible, less any good faith encumbrance.

**All Income & Assets must be verified with the proper documentation:**

- 2025 Form SSA 1099 – Social Security Benefit Statement.
- 2025 Federal income tax return (**if you file**) including all W2's, 1099's, etc.
- 2025 VA benefits statements.
- 2025 1099 for Unemployment benefits statement.
- 2025 State Interest and Dividends Tax Forms.
- Bank Statements –October, November & December statements (full copies) for all checking and savings accounts.
- Current statements for CD, IRA, 401K, stocks and/or bonds, money markets, "Surrender Value" of life insurance policies, etc.
- Property Tax Inventory Forms filed in any *other* town.
- Copy of your Trust and Trust Amendments. (Attorney's affidavit may be required annually).
- Copy of Driver's license **or** birth certificate.
- Current mortgage statement if you own more than a single family home.
- Documentation of any Alimony, Child Support, Rental, and Assistance from others.

**Exemption Amount:**

If you qualify, your exemption will be in the amount of **\$200,000** of assessment deducted from your total assessed value and will be according to you percentage of ownership per RSA 72:41 Proration.

## **2026 Disabled Property Owners Exemption RSA 72:37-b**

### **Instructions for filling out the application**

If you are applying for the first time, or re-applying, the **filing period starts in January** (once you have all 2025 year-end statements and forms from your sources of income and financial institutions). **The filing deadline is April 15, 2026.**

For married/civil union couples applying, one owner/applicant must be under 65 and receiving under Title II or XVI Social Security Disability as of April 1<sup>st</sup> in the year of application.

An applicant must be a NH resident for five years prior to April 1<sup>st</sup>.

The property which the exemption is being claimed must be the applicants principal place of abode.

#### **Income and asset Limits:**

Single, widowed, divorced – Income limit is **\$55,000 Gross**, per year;

Married/civil union – Income limit is **\$65,000 Gross**, per year;

**\$300,000 Asset Limit**, not including your residence (single, widowed, divorced). Assets are as of December 31, 2025.

**\$300,000 Asset Limit**, not including your residence (married, civil union). Assets are as of December 31, 2025.

**If residence is a 2-family or more**, only the portion that is the applicant's residence is excluded from the asset limit. The remaining portion of the multi-unit is considered an asset.

Periodically the Assessing Department re-qualifies all Exemption recipients. If you have received a letter informing you that **your exemption is being reviewed**, you **must return** the application/survey **by the deadline in the letter** so that we can determine if you still qualify. Failure and/or refusal to provide all requested documents (statements, trusts, etc.) are grounds for denial and removal of the exemption.

**Every line on the application must be filled in.** For lines that do not apply to you, enter a zero '0' or an "NA" for **NOT APPLICABLE**.

For each line completed, you **must** provide the back-up document or statement that applies.

If your property is in a TRUST when you apply, **PLEASE** include a copy with your application.

If you are already receiving the exemption and then place your property into a trust, you will receive a letter from this office when your new deed from the Registry of Deeds is sent to us. This letter will inform you that a copy of your trust must be provided to this office so that it can be reviewed (to determine that you retained '**life estate or beneficial interest**', or are **an 'equitable title holder'** or retained a '**life estate**'). This is a State requirement (**RSA 72:33, V**). **Please be aware that failure to provide a trust by the stated deadline (in the letter) could result in removal of your exemption.**

Please be aware that failure to provide a trust by the stated deadline (in the letter) could result in removal of your exemption.

Should you no longer qualify due to changes in income and/or asset level, **or if your permanent residence is elsewhere**, you are obligated by law to advise the Assessing Department.

#### **Exemption Amount:**

If you qualify, your exemption will be in the amount of **\$200,000** of assessment deducted from your total assessed value and will be according to you percentage of ownership per RSA 72:41 Proration.

If you have any question, please don't hesitate to contact our office at (603) 434-7530.

**TOWN OF WINDHAM**  
**Disabled Exemption Application Tax Year 2026**

To Be Completed by Owner Seeking Tax Exemption, Per RSA 72:37b  
Applications accepted after January 1, 2026 - **Filing deadline is APRIL 15, 2026**

**ALL INFORMATION CONTAINED IN OR ATTACHED TO THIS DOCUMENT IS CONFIDENTIAL**

**Note: All documents we copy of your financial statements are shredded after application is finalized.**

Map/Lot \_\_\_\_\_ Property Location \_\_\_\_\_ Applying for: **Disabled Exemption**  
(Applicant)

Owner Name \_\_\_\_\_ Owner Date of Birth \_\_\_\_\_

Co-Owner /Spouse \_\_\_\_\_ Date of Birth \_\_\_\_\_  
(Name)

All additional Owners on deed \_\_\_\_\_, \_\_\_\_\_  
Relationship \_\_\_\_\_

Address \_\_\_\_\_ Married \_\_\_\_\_ Single \_\_\_\_\_ Widow \_\_\_\_\_ \*Divorced \_\_\_\_\_

City/State/Zip \_\_\_\_\_ If married, how many years? \_\_\_\_\_

Telephone Number \_\_\_\_\_ Cell phone Number \_\_\_\_\_ \*Must provide copy of divorce decree

NH Resident Since \_\_\_\_\_ Prior address if less than 5 years \_\_\_\_\_

**Life Estate or Trust Name\*** \_\_\_\_\_ PA-33 must be completed with a full copy of trust

Please indicate type of residence: Condo \_\_\_\_\_ Single Fmly \_\_\_\_\_ Multi-Fmly # of units' \_\_\_\_\_

If you own a multi-family, do you have a mortgage Y/N \_\_\_\_\_ Mortgage amount balance\$ \_\_\_\_\_

- Will you file a 2025 IRS Tax Return? Yes \_\_\_\_\_ No \_\_\_\_\_ If yes, please submit a copy with this application.
- **What is your primary place of abode?** \_\_\_\_\_

**INCOME INFORMATION: For the Period of January 1 through December 31, 2025**

Please attach additional sheets if necessary and if any of the following categories do not apply please write N/A.

**Supporting Documents MUST be submitted with this application.**

	<b>Owner</b>	<b>Co-Owner (Spouse)</b>
Social Security Gross Income: Total received for 2025	\$ _____	\$ _____
Veterans Admin. Disability Gross Income. Total received for 2025	\$ _____	\$ _____
Wages, Salaries, Tips: Gross Income received for 2025	\$ _____	\$ _____
Pensions: Total received for 2025	\$ _____	\$ _____
Interest Income: Total received for 2025	\$ _____	\$ _____
Dividend Income: Total received for 2025	\$ _____	\$ _____
Rental Income: Total received for 2025	\$ _____	\$ _____
Unemployment Income: Total received for 2025	\$ _____	\$ _____
Gambling/Lottery Winnings: Total received for 2025	\$ _____	\$ _____
Annuity/IRA/401K Distribution Income: Total received for 2025	\$ _____	\$ _____
Is anyone, other than your spouse, living with you Yes No		
If yes, please list amount paid toward household annually.	\$ _____	

**Additional Comments:** (attach additional sheets if necessary) \_\_\_\_\_

➤ **Total 2025 Income: \$**

**CURRENT ASSET INFORMATION:** As of December 31, 2025.

Please attach additional sheets if necessary and if any of the following categories do not apply, please write N/A.

Real Estate: Have you purchased or sold any Real Estate in the last 5 years? Yes \_\_\_\_\_ No \_\_\_\_\_

**If yes, please list the Real Estate Purchased/Sold:**

(Street Address)

(City/Town)

Do you own (individually, jointly, in common, fractional, etc.) any other real estate in the U.S. or abroad including homes, land, mobile homes or time shares Yes \_\_\_\_\_ No \_\_\_\_\_

**If yes, please list other Real Estate or Land owned:**

(Street Address)

(City/Town, State)

(Market Value)

**Other Personal Prop/Collections:**

	Description	Value
<b>Vehicle 1:</b> Make _____, Model _____, Year _____, Miles _____	Value _____	Value _____
<b>Vehicle 2:</b> Make _____, Model _____, Year _____, Miles _____	Value _____	Value _____
<b>Vehicle 3:</b> Make _____, Model _____, Year _____, Miles _____	Value _____	Value _____

**Please attach full copies of your October, November & December 2025 statements of all Assets:**

Checking Account #	Bank Name	Name(s) on account	Balance
Savings Account #	Bank Name	Name(s) on account	Balance
Credit Union Account #	Credit Union Name	Name(s) on Account	Balance
CD Account #	Bank/ Institution Name	Name(s) on Account	Balance
I.R.A. Account #	Bank / Institution Name	Name(s) on Account	Balance

Money Market Account #	Bank / Institution Name	Name(s) on Account	Balance
Annuities Account #	Bank / Institution Name	Name(s) on Account	Balance

Mutual Funds Acct #	Bank / Institution Name	Name(s) on Account	Balance
Life Insurance Policies #	Bank / Institution Name	Name on Account	Cash out Value

Other Assets: \_\_\_\_\_ \$ \_\_\_\_\_

**Total Current Assets: \$ \_\_\_\_\_**

Documents are considered confidential and all original documents will be returned at the time the application is submitted. Copies will be made to determine if the applicant is qualified for the exemption. Please choose an option below for the handling of the copies after a decision has been made. Please check one:

Copies shredded by Assessing Staff \_\_\_\_\_

OR

Copies mailed back \_\_\_\_\_ (stamped envelope required)

I/We, the undersigned, agree to inform within 30 days any change in household circumstances (Income or Assets) to the Town of Windham, Assessors Department. I agree to repay the Town of Windham, NH for any exemption procured through willful misrepresentation. Misrepresentation or omission of information will result in the denial of exemption.

Initials: \_\_\_\_\_ Initials \_\_\_\_\_

My/Our signature(s) below constitute(s) the granting of my/our authority for the Town of Windham, NH to obtain verification and/or proof from all sources concerning my/our household's financial circumstances.

Owner Signature \_\_\_\_\_ Date \_\_\_\_\_

Co-Owner Signature \_\_\_\_\_ Date \_\_\_\_\_

**The City will not release or discuss your information with any party without your express written permission.**

Check here if you would like us to discuss your application with a family member, friend or caregiver.

Name of that person, relationship \_\_\_\_\_ Phone# \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

Additional Comments: \_\_\_\_\_

Last Name \_\_\_\_\_  
Map/Lot \_\_\_\_\_

## **Town of Windham NH, Assessors Office Disabled Exemption - Certification Affidavit**

*To Be Read and Acknowledged by The Applicant(s):* **I hereby certify under unsworn falsification** that the Disabled Exemption application with financial documentation submitted to the Windham Assessing Dept. for the Disabled Exemption is **complete, true and correct.**

\*I/We are also a legal resident of New Hampshire for at least 5 years prior to April 1<sup>st</sup> of the application year; and one or both are under the age of 65 as of April 1<sup>st</sup>.

Additional requirements for this exemption shall be that the property is:

- Owned by a Windham resident; or jointly or in common with the residents' spouse, either of whom meets the age requirement for the exemption claimed, and they have been married to each other for 5 consecutive years prior to April 1<sup>st</sup> of the year the exemption is claimed.
- If owned with someone other than a spouse – Exemption will be according to percentage of ownership.
- I am not receiving any other Exemption or Credit in any other community within New Hampshire and I am not receiving similar benefits in any other state, such as the Florida Homestead Exemption.

I hereby attest that \_\_\_\_\_ is my primary residence.  
(address)

Be aware:

- If your income or asset level changes and there is a possibility that you no longer qualify for the exemption, **you are obligated by law to advise the Windham Assessing Department.**
- If your marital status changes you must notify the Windham Assessing Department.
- A person is guilty of a misdemeanor if, with the purpose to deceive a public servant in the performance of his official function, he 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 submits or invites reliance on any writing which he/she knows to be lacking in authenticity. RSA 641:3, II, (a) (b) (d) (supp.)

**I/ We have read the above statements and fully certify that I/we understand them. Any misrepresentation may result in court action for recovery.**

Signature of applicant \_\_\_\_\_

Applicant (print name) \_\_\_\_\_ Date \_\_\_\_\_

Signature of applicant \_\_\_\_\_

Applicant (print name) \_\_\_\_\_ Date \_\_\_\_\_