



TOWN OF DEERING  
Deering Board of Selectmen  
762 Deering Center Road  
Deering, NH 03244

## PROPERTY TAX EXEMPTIONS AND TAX CREDITS INFORMATION

Under RSA 72:6, all real property is taxable unless it is covered by an exemption. An exemption is defined as “the amount of money to be deducted from the assessed valuation, for property tax purposes, of real property.” RSA 72:29,III. The burden of showing that an exemption should be granted is on the person or organization applying for the exemption, RSA 72:23-m.

### EXEMPTIONS

There are two categories of exemption: those related to the use of the land, and those related to the circumstances of the landowner.

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#### *Use of the Land Exemptions*

Most of these are covered under RSA 72:23. For further details please contact the Selectmen’s Office or refer to New Hampshire Revised Statutes online at [www.state.nh.us](http://www.state.nh.us).

- Governmental
- Religious
- Education
- Charitable
- The actual use requirement
- Financial filings
- Other exemptions to include water and air pollution control facilities

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#### *Information Requests*

Selectmen may ask organizations seeking such exemptions to provide any information needed to determine eligibility for the exemption. Failure to supply the requested information can result in denial of the exemption, unless the request is found to be unreasonable. RSA 72:23-c; see also RSA 72:23, VI.

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#### *Circumstances of the Landowner Exemptions*

Applications for Exemptions and Tax Credits, are available in the Selectmen's Office, and effective April 1, 2005, the filing date for applications for all exemptions and credits is April 15 *preceding* the of notice of tax. RSA 72:33. For more information regarding application procedures and definitions contact the Selectmen's Office or refer to New Hampshire Revised Statutes online at [www.state.nh.us](http://www.state.nh.us)

- Exemption for the Blind
- Unified Exemption for the Elderly
- Tax Deferral for Elderly and Disabled Veterans or Veterans Widow Tax Credit
- Tax Credit for Service-Connected Total Disability

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*Exemption for the Blind, RSA 72:37*

This Exemption is \$15,000 off the assessed value of a person's residential real estate.

To qualify, the person must be determined to be legally blind by the Blind Services Program of the Bureau of Vocational Rehabilitation, Department of Education.

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*Unified Exemption for the Elderly, RSA 72:39-A*

This Exemption is based on the assessed value, for qualified taxpayers, as follows:

- For a person 65-74 years of age, the exemption is \$15,000 off of the assessed value;
- For a person 75-79 years of age, the exemption is \$20,000 off of the assessed value; and
- For a person 80 years of age and older, the exemption is \$25,000 off of the assessed value.

Personal exemptions are only given to someone who files a permanent application for that type of exemption by April 15 preceding the notice of tax. DRA provides a form application. RSA 72:33.

The taxpayer must have been qualified for the exemption as of April 1 of the tax year claimed. This means that the person must have been a New Hampshire resident for at least 5 years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married for at least 5 years.

The selectmen or assessors must provide a written decision on the forms provided by DRA no later than July 1. Failure of the selectmen to decide (doing nothing) will constitute a denial of the application. RSA 72:34,IV.

The applicant may appeal the denial of an exemption to the Superior Court or the Board of Tax and Land Appeals by the September 1 following the notice of tax. RSA 72:34-a. the applicant must state the specific grounds supporting the appeal.

The Selectmen can investigate an application for an exemption and ask for verification to determine if the person is eligible. RSA 72:34. Furthermore, they can as often as once a year, require information to be resubmitted to make sure the person still qualifies. RSA 72:33, VI.

Persons with equitable title to, or the beneficial interest for life (life estate) in, property may also receive these exemptions, provided they otherwise qualify. RSA 72:29, VI.

Income and Asset limits:

A single person must have a net income of not more than \$22,000 or, if married, a combined net income of not more than \$30,000. Social Security income is no longer excluded.

Net assets not in excess of \$50,000 excluding the value of the person's residence.

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*Tax Deferral for the Elderly and Disabled, RSA 72:38-A*

This is a tax credit that provides relief to elderly or disabled taxpayers allowing them to defer property taxes as long as they remain on the property. The total tax deferral cannot be more than 85% of the equity value of a particular property.

**TAX CREDITS**

A tax credit is defined as “the amount of money to be deducted from the person’s tax bill.” RSA 72:29, IV. It reduces the tax assessed on the appraised value, not the appraised value of the property itself.

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*Tax Credit for Veterans or Veterans Widow, RSA 72:28*

This is a \$100 tax credit from the property tax on a qualifying veteran's residential property. To qualify, one:

- Must own property on April 1st of year of application
- Must be a NH resident for 1 year prior April 1st of application year
- Must be claiming exemption on his or her residential property
- Must notify Selectmen’s Office of any change of address
- Must be honorably discharged from service
- Must apply with a copy of DD Form 214 or equivalent; and the Veteran
- Must have served no fewer than 90 days during a qualifying war or armed conflict.

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*Tax Credit for Service-connected Total Disability, RSA 72:35*

This is a \$1,400 tax credit from the property tax on a qualifying veteran's residential property. To qualify, one:

- Must have been honorably discharged from the military service of the United States of America
- Has a total and permanent service-connected disability, or is a double amputee or paraplegic because of a service-connected injury, or is the surviving spouse and has not remarried. The disability must be 100%, and there must be a letter from the Veterans Administration certifying 100% disability.

The exemption must be applied to the applicant's residential property and the applicant must have owned the residential property as of April 1 of the application year.