



# 2025 Exemption & Credit Quick Check

Filing Deadline for All: April 15<sup>th</sup> preceding the setting of the tax rate.

## ELDERLY / DISABLED EXEMPTION

### INCOME LIMITS

SINGLE \$55,534  
MARRIED \$72,804

### ASSET LIMIT

\$500,000  
\$500,000

### CATEGORY

AGES 65 – 74:  
AGES 75 – 79:  
AGES 80+:  
DISABLED

### AMOUNT OFF THE ASSESSED VALUATION

\$375,000  
\$450,000  
\$525,000  
\$375,000

### AGE AND RESIDENCY

**Elderly RSA 72:39-a:** Age **65** or over as of April 1 of the year applying and a resident of NH for three consecutive years as of April 1<sup>st</sup>.

**Disabled RSA 72:37-b:** Eligible under Social Security Title II or XVI and a resident of NH for five years as of April 1<sup>st</sup>.

**Both:** The property on which the exemption is claimed must be the applicant's principal place of abode.

## VETERAN'S TAX CREDITS

### VETERAN RSA 72:28 \$750

"...IV. The following persons shall qualify for the standard veterans' tax credit or the optional veterans' tax credit:

- (a) Every resident of this state who is a veteran, as defined in RSA 21:50, and served not less than 90 days on active service in the armed forces of the United States in any qualifying war or armed conflict listed in this section, and continues to serve or was honorably discharged or an officer who continues to serve or was honorably separated from service; or the spouse or surviving spouse of such resident, provided that training for active duty by a member of the national guard or reserve shall be included as service under this subparagraph;
- (b) Every resident of this state who was terminated from the armed forces because of service-connected disability; or the surviving spouse of such resident; and
- (c) The surviving spouse of any resident who suffered a service-connected death..."

### Qualifying Time Periods:

- (a) "World War I" between April 6, 1917, and November 11, 1918
- (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.
- (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.

### ALL VETERANS RSA 72:28-b \$750

"...IV. A person shall qualify for the all veterans' tax credit if the person is a resident of this state who is a veteran, as defined in RSA 21:50, and served not less than 90 days on active service in the armed forces of the United States and continues to serve or was honorably discharged or an officer who continues to serve or was honorably separated from service; or the spouse or surviving spouse of such resident, provided that training for active duty or state active duty by a member of the national guard or reserve shall be included as service under this paragraph; provided however that the person is not eligible for and is not receiving a credit under RSA 72:28 or RSA 72:35..."

### SURVIVING SPOUSE RSA 72:29-a \$2,000

"I. The surviving spouse of any person who was killed or died while on active duty in the armed forces of the United States or any of the armed forces of any of the governments associated with the United States in the wars, conflicts or armed conflicts, or combat zones set forth in RSA 72:28..."

**CERTAIN DISABLED VETERANS RSA 72:36-a Total Exemption**

Any person, who is discharged from military service of the United States and who meets the veteran eligibility criteria established by RSA 21:50, and who owns a home which has been specially adapted by the Veterans Administration through an approved Special Adapted Housing (SAH) or Special Home Adaptation (SHA) grant or owns a home that has been specially adapted and has been acquired using proceeds from the sale of such an SAH or SHA home, the person or person's surviving spouse, as defined in RSA 72:29, V, shall be exempt from all taxation on said homestead, provided that:

## I. The person:

- (a) Is 100 percent permanently and totally disabled as prescribed in 38 C.F.R. 3.340, total and permanent total ratings and unemployability; or
- (b) Is a double amputee of the upper or lower extremities or any combination thereof, or paraplegic, as the result of service connection; or
- (c) Has blindness of both eyes with visual acuity of 5/200 or less, as the result of service connection.

## II. Satisfactory proof of such service connection disability is furnished to the assessors.

**COMBAT SERVICE RSA 72:28-c \$500**

"Combat Service" shall mean military service in one of the following areas:

- (a) An active combat area designated by the President in an Executive Order, for which the service member receives special pay for duty subject to hostile fire or imminent danger as certified by the Department of Defense.
- (b) A support area as designated by the Department of Defense in direct sustainment of military operations in the combat zone, for which the service member receives special pay for duty subject to hostile fire or imminent danger as certified by the Department of Defense.
- (c) Service in a contingency operation as designed by the Department of Defense, for which the service member receives special pay for duty subject to hostile fire or imminent danger as certified by the Department of Defense.

IV. The application for the tax credit under this section shall be accompanied by the service member's military orders and shall include such information as may be required for the assessor's office to verify the dates of combat service.

V. A tax credit for combat service shall be in lieu of, and not in addition to, the optional veteran's tax credit under RSA 72:28 or the all veterans' tax credit under RSA 72:28-b. The service member shall be eligible for the credit in each tax year in which the combat service occurs, but the credit may be prorated in the second tax year based on the duration of combat service.

**BLIND EXEMPTION (RSA 72:37) \$25,000**

A resident who is legally blind as determined by the Services for Blind and Visually Impaired, Department of Education shall be exempt each year. A certification letter from State of New Hampshire Bureau of Services for Blind and Visually Impaired must be submitted with a [Permanent Application State form PA-29](#) to the Assessing Department. Applications may be obtained from the Assessing Office and must be filed by April 15th.

**Tax Deferral for Elderly or Disabled (RSA 72:38-a)**

Taxpayers that are 65 years or older or eligible under Title II or Title XVI of the federal Social Security Act for benefits for the disabled may qualify for a tax deferral program in accordance with RSA 72:38-a.

**Solar Energy Systems Exemption (RSA 72:62)**

RESOLUTION #20-18: "If qualified, for persons owning real property equipped with a solar energy system as defined in RSA 72:61, the City shall exempt from taxes an amount equal to the assessed value of the solar energy system."

This exemption is for a solar energy system that is owned, not leased and utilizes solar energy to heat or cool the interior of a building or provide electricity for the building with photovoltaic panels. Applications must be filed by April 15<sup>th</sup>.

**Wind-Power Tax Exemption (RSA 72:65)**

RESOLUTION #21-18: "If qualified, for persons owning real property equipped with a wind-powered energy system as defined in RSA 72:65, the City shall exempt from taxes an amount equal to the assessed value of the wind-powered energy system."