

**Town of Epsom
P.O. Box 10
Epsom NH 03234**



**Office (603) 736-9002
Fax (603) 736-8539**

DISABLED EXEMPTION APPLICATION

Exemption for the Disabled, RSA 72:37-b - Application for Exemption or Tax Credit, RSA 72:33

***** Applications accepted after January 1st**

Filing deadline is April 15th ***

QUALIFICATIONS:

- Applicant is under the age of 65 years.
- A resident of NH for at least 5 years preceding April 1st in the year the exemption is claimed.
- Applicant must own the residential property on or before April 1st. NOTE: If residential property is owned by the spouse, you must have been married for 5 consecutive years on or before April 1st.
- The property must be the principal place of abode (ex: where registered to vote)
- Must receive Title II or Title XVI Social Security Disability (Social Security Disability benefits automatically convert to retirement benefits at age 65.)

TOTAL INCOME (all sources including retirement and Social Security) CANNOT EXCEED:

- **Single Person** – \$21,775 per year OR **Married Couple** – \$29,471 per year

TOTAL ASSETS (excluding the value of your principal place of abode) CANNOT EXCEED:

- **Single Person** – \$55,000 OR **Married Couple** – \$55,000
- Checking and Savings account balances.
- CD's, IRA's, mutual funds, stocks, bonds, annuities, life insurance policies, money market etc.
- Any other real estate owned anywhere (individually, jointly, in common, fractional) including land, mobile homes, condos, timeshares etc.
- Includes all personal property such as cars, trucks, RV's, trailers, antiques, furniture & jewelry.
- Other assets tangible or intangible, less any good faith encumbrance.

DOCUMENTS TO PROVIDE (if applicable):

- Most current Federal Income Tax Return, including all W2's, 1099's, etc.
- Current Income Statements: Social Security, VA, Employment
- Prior Year New Hampshire Interest and Dividends Tax Forms DP-10, if applicable
- Bank Statements - current and 3 prior months (full copies) for all checking and savings accounts
- Current statements for CD's, IRA, 401K, stocks and/or bonds, surrender value of life insurance policies, money market, etc (full copies).
- Property Tax Inventory Forms filed in any *other* town
- Copy of your Trust and Trust Amendments.
- Driver's license or birth certificate
- Documentation of any Alimony, Child Support, Fuel, Electric, Rental, and Assistance from others.

EXEMPTION AMOUNT:

- Yearly exemption of **\$33,500.00** deducted from your total assessed property value, or a percentage of that amount relating to the percent of ownership. RSA 72:41 Proration

**PLEASE CALL (603) 736-9002 TO SCHEDULE AN APPOINTMENT
FOR REVIEW OF APPLICATIONS & DOCUMENTS**

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Disabled Exemption Application

To be completed by Owner seeking tax exemption, per RSA 72:37-b

*** Applications accepted after January 1st – Filing deadline is April 15th ***

ALL INFORMATION CONTAINED IN OR ATTACHED TO THIS DOCUMENT IS CONFIDENTIAL

Owner Name: _____ Owner Date of Birth: _____

Co-Owner Name: _____ Co-Owner Date of Birth: _____

Any additional Owners on deed? _____

Relationship: _____

Life Estate/Trust Name (if any): _____

If the property is owned by a Trust, form PA-33 must be completed & submitted with a full copy of the Trust document.

NH Resident Since: _____ City/Town Registered to Vote: _____

Mailing Address: _____

Check One & Attach Divorce decree (if applic.)

Single _____ Widow _____

Married _____ Divorced _____

City/State/Zip: _____

If married, # of years: _____

Prior address if less than 5 years: _____

Phone: _____

Cell Phone: _____

Email: _____

REAL ESTATE INFORMATION

Primary Residence: _____

(Please attach copy of latest tax bill.)

(Physical Street Address)

(Map)

(Lot)

(Sub)

(If Multi-Family)

Primary Residence is a: Single Family _____ Multi-Family _____ # of Units _____

Other Owned Real Estate: _____

(Please attach copy of latest tax bill.)

(Street Address, City, State & Zip Code)

(Property Value)

Do you own (individually, jointly, in common, fractional, etc) any other real estate anywhere,

including, homes, land, mobile homes or time shares? Yes _____ No _____

If Yes, please describe and list address(es): _____

Applicant Name _____

TOTAL INCOME INFORMATION: JANUARY 1ST TO DECEMBER 31ST

Please: Attach additional sheets if necessary / Attach a copy of all supporting income documentation.

If any of the following categories do not apply to you, please write N/A in that space.

INCOME TYPE	OWNER AMOUNT	CO-OWNER AMOUNT
Social Security Disability (Title II or Title XVI):	\$ _____	\$ _____
VA Benefits (Pension/Disability Income):	\$ _____	\$ _____
Wages/Salaries/Tips (Gross Amt & List Employer):	\$ _____	\$ _____
Pensions/Annuities/401k/etc.:	\$ _____	\$ _____
Other Income (Alimony, Child Support, Reverse Mortgage, etc.):	\$ _____	\$ _____
	\$ _____	\$ _____

Do you file NH DP-10 Interest & Dividends Tax Return Yes _____ No _____ If YES, please submit a copy.

Do you file a Federal IRS Tax Return Yes _____ No _____ If YES, please submit a copy.

Is anyone (other than a spouse or co-owner) living with you? Yes _____ No _____

If YES, please list annual amount provided for household bills and maintenance. \$ _____

Additional Comments: _____

VEHICLE INFORMATION

	Make	Model	Year	Miles	Est. Value
Vehicle #1:					
Vehicle #2:					

TOTAL ASSET INFORMATION

Please attach additional sheets if necessary.

Please include the most current full copies of monthly and/or quarterly statements for all accounts:

Checking and/or Savings Account #	Bank Name	Name(s) on Account	Balance
CD Account #	Bank/Institution Name	Name(s) on Account	Balance
Indiv. Retirement Account (IRA)#	Bank/Institution Name	Name(s) on Account	Balance
Money Market/Annuities Mutual Fund Account #	Bank/Institution Name	Name(s) on Account	Balance
Life Insurance Policies #	Bank/Institution Name	Name(s) on Account	Balance
Other Assets:			\$
Please provide Description & Value			\$
			\$

Assets disclosed on this application will be verified through all resources available to the Town and the Assessing Department.

SIGNATURE PAGE

Any significant and/or ongoing increases to household circumstances (income or assets) must be reported to the Selectmen's Office within 90 days. Failure to do so could result in suspension of exemption.

I/We swear, under the penalties of perjury, that the above statements are true, that I have been a resident of New Hampshire for at least five (5) years preceding April 1st, and that the property on which an exemption is claimed is my residential real estate.

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

_____	_____	_____	_____
Owner Signature	Date	Co-Owner Signature	Date

The Town 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 friend, family member or caregiver.**

Name/Relationship: _____	Phone: _____
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Name/Relationship: _____	Phone: _____
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Owner Signature: _____	Date: _____
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PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS

DUE DATE APRIL 15 PRECEDING THE SETTING OF THE TAX RATE

STEP 1 OWNER AND APPLICANT NAME AND ADDRESS	OWNER AND APPLICANT INFORMATION	PROPERTY OWNER NAME
	OWNER _____ If required, is a PA-33 on file? ☐ YES ☐ NO APPLICANT'S LAST NAME _____ APPLICANT'S FIRST NAME _____ MI _____ PHONE NUMBER _____ APPLICANT'S LAST NAME _____ APPLICANT'S FIRST NAME _____ MI _____ PHONE NUMBER _____ MAILING ADDRESS _____ CITY/TOWN _____ STATE _____ ZIPCODE _____ PROPERTY ADDRESS _____ TAX MAP _____ BLOCK _____ LOT _____ IS THIS YOUR PRIMARY RESIDENCE? ☐ YES ☐ NO	
STEP 2 VETERANS' TAX CREDITS AND EXEMPTION	VETERAN'S INFORMATION	PROPERTY OWNER NAME
	1. APPLICANT IS THE: ☐ Veteran ☐ Spouse ☐ Surviving Spouse 2. APPLYING FOR: ☐ Veterans' Tax Credit (RSA 72:28) Standard (\$50) / Optional (\$51 up to \$750) ☐ All Veterans' Tax Credit (RSA 72:28-b) If Adopted by Town Standard (\$50) / Optional (\$51 up to \$750) ☐ Tax Credit for Service-Connected Total Disability (RSA 72:35) Standard (\$700) / Optional (\$701 up to \$4,000) ☐ Tax Credit for Surviving Spouse (RSA 72:29-a "...of any person who was killed or died while on active duty...") ☐ Tax Credit for Combat Service (RSA 72:28-c) If Adopted by Town (\$50 up to \$500) ☐ Certain Disabled Veterans (Exemption) (RSA 72:36-a) 3. Veteran's Name _____ Dates of Military Service Enter (MMDDYYYY) _____ 4. Date of Entry _____ 5. Date of Discharge/Release _____ IF A VETERAN OF ALLIED COUNTRY: (RSA 72:32) 6. Name of Allied Country Served in _____ 7. Branch of Service _____ 9. Does any other eligible Veteran own interest in this property? YES NO If YES, provide name ☐ ☐ _____ 8. Please Check One. ☐ US Citizen at time of entry into Service ☐ Alien but resident of NH at time of entry into Service	
STEP 3 EXEMPTIONS	STANDARD EXEMPTIONS	
	10. ☐ Elderly Exemption (Must be 65 years of age on or before April 1 of year for which exemption is claimed) (RSA 72:39-a) (Enter numbers only MMDDYYYY) 10a. Applicant's Date of Birth _____ 10b. Spouse's Date of Birth _____ 11. ☐ Improvements to Assist Persons with Disabilities (RSA 72:37-a)	
	LOCAL OPTIONAL EXEMPTIONS (If adopted by city/town)	
	12. ☐ Blind Exemption (RSA 72:37) ☐ Solar Energy Systems Exemption (RSA 72:62) ☐ Deaf Exemption (RSA 72:38-b) ☐ Wind-Powered Energy Systems Exemption (RSA 72:66) ☐ Disabled Exemption (RSA 72:37-b) ☐ Woodheating Energy Systems Exemption (RSA 72:70) ☐ Electric Energy Storage Systems Exemption (RSA 72:85)	
STEP 4 RESIDENCY	13. ☐ NH Resident for One Year preceding April 1 in the year in which the tax credit is claimed (Veterans' Tax Credit) ☐ NH Resident for Five Consecutive Years (Deaf) or At least Five Years (Disabled) preceding April 1 in the year the exemption is claimed ☐ NH Resident for Three Consecutive Years preceding April 1 in the year the exemption is claimed (Elderly Exemption)	TAX MAP BLOCK LOT
STEP 5 OWNERSHIP	14. Do you own 100% interest in this residence? ☐ Yes ☐ No If NO, what percent (%) do you own? _____	
STEP 6 SIGNATURES	Under penalties of perjury, I declare that I have examined this document and to the best of my belief the information herein is true, correct and complete. _____ SIGNATURE (IN INK) OF PROPERTY OWNER _____ SIGNATURE (IN INK) OF PROPERTY OWNER _____ DATE _____ DATE	

PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS

MUNICIPAL AUTHORIZATION - TO BE COMPLETED BY MUNICIPAL ASSESSING OFFICIALS

VETERANS' TAX CREDIT

MUNICIPAL TAX MAP	BLOCK	LOT	AMOUNT	GRANTED	DENIED	DATE
☐ Veterans' Tax Credit RSA 72:28 (Standard \$50; Optional \$51 up to \$750)				☐	☐	
☐ All Veterans' Tax Credit RSA 72:28-b (Standard \$50; Optional \$51 up to \$750)				☐	☐	
☐ Tax Credit for Service-Connected Total Disability (Standard \$700; Optional \$701 up to \$4,000)				☐	☐	
☐ Surviving Spouse Tax Credit (Standard \$700; Optional \$701 up to \$2,000)				☐	☐	
☐ Tax Credit for Combat Service pursuant to RSA 72:28-c (\$50 up to \$500)				☐	☐	
☐ Review Applicable Discharge Papers Form(s)						
☐ Other Information						

VETERANS' EXEMPTION

☐ Certain Disabled Veterans' Exemption ☐ Veteran ☐ Surviving Spouse GRANTED ☐ DENIED ☐

APPLICABLE ELDERLY, DISABLED AND DEAF EXEMPTION INCOME AND ASSET LIMITS

CONTACT YOUR MUNICIPALITY FOR INCOME AND ASSET LIMITS

Income Limits	Deaf Exemption	Disabled Exemption	Elderly Exemption	Elderly Exemption Per Age Category
Single				65-74 years of age
Married				75-79 years of age
Asset Limits				80+ years of age
Single				
Married				

STANDARD and LOCAL OPTIONAL EXEMPTIONS (If adopted by the City/Town)

	AMOUNT	GRANTED	DENIED	DATE
☐ Elderly Exemption		☐	☐	
☐ Improvements to Assist Persons with Disabilities		☐	☐	
☐ Blind Exemption		☐	☐	
☐ Deaf Exemption		☐	☐	
☐ Disabled Exemption		☐	☐	
☐ Electric Energy Storage Systems Exemption		☐	☐	
☐ Solar Energy Systems Exemption		☐	☐	
☐ Woodheating Energy Systems Exemption		☐	☐	
☐ Wind-powered Energy Systems Exemption		☐	☐	

A photocopy of this Form (Pages 1 and 2) or Form PA-35 must be returned to the property owner after approval or denial.

The following documentation may be requested at the time of application in accordance with RSA 72:34, II.

- | | |
|--|---|
| ☐ * List of assets, value of each asset, net encumbrance and net value of each asset. | ☐ * State Interest and Dividends Tax Form. |
| ☐ * Statement of applicant and spouse's income. | ☐ * Property Tax Inventory Form filed in any other town. |
| ☐ * Federal Income Tax Form. | |

*** Documents are considered confidential and are returned to the applicant at the time a decision is made on the application.**

Municipal Notes

PRINT / TYPE NAME OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL

SIGNATURE (IN INK) OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL

DATE

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DATE

PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS

GENERAL INSTRUCTIONS

WHO MAY FILE	Applicant must be qualified as of April 1 of the year the exemption and/or tax credit is claimed. Financial qualifications required for certain exemptions must be met by the time of application. An applicant must have resided in this state for at least one year preceding April 1 in the year in which the veterans' tax credit is claimed. An applicant must have resided in this state for at least three years preceding April 1 in the year for which the elderly exemption is claimed and five years in which the deaf or disabled exemption is claimed. The terms owner, own or owned, shall include those persons who hold grantor/revocable trust, equitable title, or beneficial interest for life in the subject property.		
WHERE TO FILE	Form PA-29 must be filed with the municipal assessing officials of the city/town where the tax credit or exemption is being requested.		
WHEN TO FILE	Form PA-29 must be filed by April 15 preceding the setting of the tax rate. The municipal assessing officials shall send written notice to the taxpayer of their decision by July 1 prior to the date of notice of tax. Failure of the municipal assessing officials to respond shall constitute a denial of the application. Example: If you are applying for a tax credit and/or an exemption for the 2014 property taxes, which are due no earlier than December 1, 2014, you have until April 15, 2014, to file this form. The municipal assessing officials have until July 1 to send notice of their decision. Failure of the municipal assessing officials to respond shall constitute a denial of the application. A late response or failure to respond by municipal assessing officials does not extend the appeal period. Date of filing is when the completed application is either hand-delivered to the municipality, postmarked by the post office, or receipted by an overnight delivery service. Pursuant to RSA 72:33, I-a, "If any person, otherwise qualified to receive an exemption or credit, shall satisfy the selectmen or assessors that he or she was prevented by accident, mistake, or misfortune from filing a permanent application or amended permanent application on or before April 15 of the year in which he or she desires the exemption to begin, said officials may receive the application at a later date and grant an exemption or credit for that tax year..."		
APPEAL PROCEDURE	If an application for a property tax exemption or tax credit is denied by the municipality, an applicant may appeal in writing on or before September 1 following the date of notice of tax under RSA 72:1-d, to the NH Board of Tax and Land Appeals (BTLA) or to the Superior Court in the county where the property is located. Example: If you were denied an exemption from your 2014 property taxes, you have until September 1, 2015, to appeal. Forms for appealing to the BTLA may be obtained from the NH BTLA, 107 Pleasant Street, Concord, NH 03301; their website at www.nh.gov/btla ; or by calling (603) 271-2578. Be sure to specify EXEMPTION APPEAL .		
TAX CREDITS	Tax credits approved will be deducted from the property tax amount.		
EXEMPTIONS	Tax exemptions approved are deducted from the amount of the property owner's total assessed value prior to the calculation of tax due.		
ELDERLY EXEMPTIONS RSA 72:39-a	Applicant must have resided in this state for at least three consecutive years preceding April 1 in the year which the exemption is claimed. Property must be: owned by a resident; or owned by a resident jointly or in common with the resident's spouse, either of whom meets the age requirement for the exemption claimed; or owned by a resident jointly or in common with a person not the resident's spouse, if the resident meets the applicable age requirement for the exemption claimed; or owned by a resident, or the resident's spouse, either of whom meets the age requirement for the exemption claimed, and when they have been married for at least five years. 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 preceding five years. Property must meet the definition of residence per RSA 72:39-a, I(c), which includes the housing unit, which is the person's principle home and related structures such as a detached garage or woodshed. It does not include attached dwelling units and unattached structures used or intended for commercial or other non-residential purposes. If fractional interest is owned, see RSA 72:41, Proration.		
ELDERLY, DEAF and DISABLED FINANCIAL QUALIFICATIONS RSA 72:39-a RSA 72:38-b RSA 72:37-b	INCOME LIMITATION	Includes: Income from any source including Social Security or pension.	Excludes: Life insurance paid on the death of an insured; Expenses and costs incurred in the course of conducting a business enterprise; Proceeds from the sale of assets.
	ASSET LIMITATION	Includes: The value of all assets, tangible and intangible.	Excludes: The value of the person's actual residence and the land upon which it is located up to the greater of 2 acres or the minimum single family residential lot size specified in the local zoning ordinance. The value of any good faith encumbrances.
ADA COMPLIANCE	Individuals who need auxiliary aids for effective communication in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.		

PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS

TYPE OF TAX CREDIT or EXEMPTION	AMOUNT GRANTED	WHO MAY APPLY
VETERANS' TAX CREDIT RSA 72:28 ALL VETERANS' TAX CREDIT RSA 72:28-b - <i>Must be adopted by Municipality</i>	\$50 (\$51 up to \$750 upon adoption by the municipality), is subtracted from the taxes due on the applicant's RESIDENTIAL property, occupied as the veteran's principle place of abode. For Veterans' surviving spouse: See RSA 72:28, III. For Proration: See RSA 72:30	Every resident in the U.S. who served not less than 90 days in the armed forces in any of the qualifying wars or armed conflicts , as listed in RSA 72:28, and was honorably discharged; or the spouse or surviving spouse of such resident. (NOTE: 'Under Honorable Conditions' does not qualify.) Every resident in the U.S. who served not less than 90 days in the armed forces and was honorably discharged; or the spouse or surviving spouse of such resident. (NOTE: 'Under Honorable Conditions' does not qualify.)
SURVIVING SPOUSE TAX CREDIT RSA 72:29-a	\$700 (\$701 up to \$2,000 upon adoption by the municipality per RSA 72:27-a), is subtracted from taxes due on the applicant's property, residential or other.	The surviving spouse of any person who was killed or died while on active duty in the armed forces, as listed in RSA 72:28, so long as the surviving spouse remains single.
SERVICE-CONNECTED TOTAL DISABILITY TAX CREDIT RSA 72:35	\$700 (\$701 up to \$4,000 upon adoption by the municipality pursuant to RSA 72:27-a), is subtracted from the property taxes due on the applicant's residential property.	Any person who: - Has been honorably discharged or an officer honorably separated from military service and who has a total and permanent service-connected disability; - Is a double amputee or paraplegic because of service-connected injury; or - Is the surviving spouse of above qualified veteran and remains single.
TAX CREDIT FOR COMBAT SERVICE RSA 72:28-C <i>Must be adopted by Municipality</i>	\$50 up to \$500 upon adoption by the municipality pursuant to RSA 72:27-a is subtracted from the property taxes due on the applicant's residential property.	Every resident of this state engaged at any point during the taxable period in combat service as a member of the NH National Guard or a reserve member of the United States Armed Forces called to active duty. The application for the tax credit must be accompanied by the service member's military orders.
CERTAIN DISABLED VETERANS - EXEMPTION RSA 72:36-a "...shall be exempt from all taxation on said homestead..."	Any person who: - Has been discharged under conditions other than dishonorable, or an officer who has been honorably separated from military service; - Owns a specially adapted homestead which has been acquired with the assistance of the Veterans Administration or by using proceeds from the sale of any previous homestead which was acquired with the assistance of the Veterans Administration; and - Is 100 percent permanently and totally disabled as prescribed in 38 C.F.R 3.340, total and permanent total ratings and unemployability; or is a double amputee of the upper or lower extremities or any combination thereof, or paraplegic, as the result of service connection; or has blindness of both eyes with visual acuity of 5/200 or less, as the result of service connection. The surviving spouse of an eligible veteran may also apply. Satisfactory proof of such service connection disability must be furnished to the assessor.	
A list of the Veterans' qualifying medals and discharge papers can be found at: http://www.revenue.nh.gov/mun-prop/property/exemptions-tax-credits.htm		
IMPROVEMENTS TO ASSIST PERSONS WITH DISABILITIES AND THE DEAF		
EXEMPTION	AMOUNT OF EXEMPTION	WHO MAY APPLY
IMPROVEMENTS TO ASSIST PERSONS WITH DISABILITIES RSA 72:37-a DEAF OR SEVERELY HEARING IMPAIRED PERSONS RSA 72:38-b	The value of improvements made for the purpose of assisting a person with a disability or deafness is deducted from the assessed value of the residential real estate.	Any person owning residential real estate upon which he resides and to which he has made improvements for the purpose of assisting a person with a disability or deafness who also resided on such real estate.
OPTIONAL EXEMPTIONS BELOW MUST BE ADOPTED BY THE MUNICIPALITY BEFORE ANYONE MAY APPLY		
EXEMPTION	AMOUNT OF EXEMPTION	WHO MAY APPLY
DISABLED EXEMPTION RSA 72:37-b	The amount of the exemption and the level of income and assets (excluding the value of the property owner's residence) are determined by vote of the municipality per RSA 72:27-a.	Any person eligible under the Federal Social Security Act for benefits to the disabled, and who has been a New Hampshire resident for at least five years by April 1 of the year the exemption is claimed. NOTE: See Financial Qualifications on Page 3.
BLIND EXEMPTION RSA 72:37	\$15,000 (unless the municipality votes an increase) is subtracted from the assessed valuation.	Every inhabitant owning residential real estate, who is legally blind, as determined by the Administrator of Blind Services of the Vocational Rehabilitation Division of the Department of Education.
DEAF EXEMPTION RSA 72:38-b	\$15,000 (unless the municipality votes an increase) is subtracted from the assessed valuation.	NH residents who are deaf or severely hearing impaired, have been a NH resident for more than five consecutive years, and meet the income and asset requirements.

PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS

OPTIONAL EXEMPTIONS BELOW MUST BE ADOPTED BY THE MUNICIPALITY BEFORE ANYONE MAY APPLY continued

EXEMPTION	AMOUNT OF EXEMPTION	WHO MAY APPLY
SOLAR ENERGY SYSTEMS RSA 72:61 and RSA 72:62	Determined by vote of the municipality pursuant to RSA 72:62.	Any person owning real property equipped with a solar energy heating or cooling system, as defined in RSA 72:61.
WOODHEATING ENERGY SYSTEMS RSA 72:69 and RSA 72:70	Determined by vote of the municipality pursuant to RSA 72:70.	Any person owning real property equipped with a woodheating energy system, as defined in RSA 72:69.
WIND-POWERED ENERGY SYSTEMS RSA 72:65 and RSA 72:66	Determined by vote of the municipality pursuant to RSA 72:66.	Any person owning real property equipped with a wind-powered energy system, as defined in RSA 72:65.
ELECTRIC ENERGY STORAGE SYSTEMS RSA 72:84 and RSA 72:85	Determined by vote of the municipality pursuant to RSA 72:85.	Any person owning real property equipped with an electrical energy storage system, as defined in RSA 72:84.