



UNDERSTANDING THE VETERANS TAX CREDITS

APPLICATION DUE DATE/DEADLINE: APRIL 15th

OFFERED VETERANS TAX CREDITS	PROPERTY TAX BILL Deduction Amount
Standard Veteran's Tax Credit	\$500.00
Service-Connected Total Disability	\$1,800.00 – VERIFY
Surviving Spouse of a Veteran	\$700.00 – VERIFY
Certain Disabled Veterans	100%

QUALIFICATIONS & CRITERIA

VETERAN'S TAX CREDIT – [RSA 72:28](#), [RSA 72:29](#), and [RSA 72:30](#)

NOTE: Married spouses, who each qualify for a Veteran's Tax Credit, shall each be granted a tax credit upon their residential real estate as provided in [RSA 72:31](#).

- Veteran must have resided in New Hampshire for at least one year prior to April 1 in the year in which the tax credit is claimed.
- Veteran must own residential property in the town and it must be his/her principal place of abode.
- Veteran must provide discharge document(s), a DD-214 or equivalent declaring proof of service.
 - 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 serve shall be included as service.
 - Every resident of this state who was terminated from the armed forces because of service-connected disability or the surviving spouse of such resident.
 - The surviving spouse of any resident who suffered a service-connected death.
- Service in a qualifying war or armed conflict shall be documented per below:
 - World War I between April 6, 1917 and November 11, 1918, to April 1, 1920 for service in Russia, provided military or naval service is on/after November 12, 1918 and before July 2, 1921, with prior service between April 6, 1917 and November 11, 1918 shall be World War I service;
 - World War II between December 7, 1941 and December 31, 1946;
 - Korean Conflict between June 25, 1950 and January 31, 1955;
 - Vietnam Conflict between December 22, 1961 and May 7, 1975;
 - Vietnam Conflict between July 1, 1958 and December 22, 1961, if the resident earned the Vietnam service medal or the armed forces expeditionary medal;



- Persian Gulf War between August 2, 1990 and the date thereafter prescribed by Presidential proclamation or by law, and;
- 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.

SURVIVING SPOUSE – [RSA 72:29-a](#)

- 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, shall receive a tax credit for the taxes due upon the surviving spouse's real and personal property, whether residential or not, in the same municipality where the surviving spouse is a resident.
 - 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 a widow or widower of the latest spouse and shall not revert to the status of surviving spouse of the veteran.

SERVICE-CONNECTED TOTAL DISABILITY – [RSA 72:35](#)

- Any person who has been honorably discharged or an officer honorably separated from 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.
- The tax credit may only be applied to property which is occupied as the principal place of abode by the disabled person or the surviving spouse. The tax credit may be applied to any land or building appurtenant to the residence or to manufactured housing if that is the principal place of abode.
- Veteran must provide discharge document(s), a DD-214 or equivalent declaring proof of service.
- The applicant shall furnish certification from the United States Department of Veterans' Affairs that the applicant is rated totally and permanently disable from service connection.

CERTAIN DISABLED VETERANS – [RSA 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 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 provided that the person or officer is:
 - Is 100% permanently and totally disabled as prescribed in 38C.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

**Town of Epsom
1598 Dover Road
Epsom NH 03234**



**Office (603) 736-9002
www.epsomnh.org**

- Has blindness of visual acuity of 5/200 or less, as the result of service connection. Satisfactory proof of such service connection disability is furnished to the Assessor.
- Veteran must provide discharge document(s), a DD-214 or equivalent declaring proof of service.

HOW TO APPLY FOR THE TAX CREDIT

If qualifications are met, please submit a completed PA-29 State of NH Permanent Application for Exemption/Credit form and a copy of our DD-214, or equivalent declaring proof of service.

If the property is held in a Trust or if you have a Life Estate, you will need to submit a form PA-33.

Application form(s) are available at the Town Offices or on the Town website at <https://www.epsomnh.org/assessing>.

APPLICATION DUE DATE/DEADLINE: APRIL 15th

Once the application and supporting documents are received, they will be reviewed to determine if the specific criteria is met. The application will either be approved or denied by the Board of Selectmen. The applicant will be notified, by mail, of the decision.

If approved, half of the tax credit will be applied to the first half property tax bill and the remaining half of the credit will be applied to the second half property tax bill.

The credit will become permanent. However, the Town reserves the right to periodically request verification of residency and property ownership.

Please call the Town Offices at (603) 736-9002 with any questions.

APPEALS

If you believe you have been unfairly denied an Exemptions or Credit, you may appeal the decision in writing, on or before September 1st to the NH Board of Tax and Land Appeals OR the Merrimack County Superior Court.

GETTING A DD-214 OR OTHER DISCHARGE PAPERWORK

If unable to locate your discharge paperwork you can obtain a copy by visiting the below website and requesting a “SF180 Military Record Request”.

www.archives.gov/veterans/military-service-records/

You can also call the New Hampshire Department of Veterans Services at 1-800-622-9230.

Qualifying Awards for the Veterans' Tax Credit For Wars or Conflicts after May 8, 1975

List provided by NH Office Of Veterans Services

Any of the following medals shall be considered a "theater of operations service medal" for the purposes of qualifying a veteran for the Veterans' Tax Credit in RSA 72:28. Typically, the medal will appear on the discharge papers (such as the DD214), except for those who earned the medal, but were discharged prior to the award. There must be documentation to qualify.

- Afghanistan Campaign Medal
- Armed Forces Expeditionary Medal
- Global War on Terrorism Expeditionary Medal
- Iraq Campaign Medal
- Kosovo Campaign Medal
- Kuwait Liberation Medal
- Marine Corps Expeditionary Medal
- Navy Expeditionary Medal
- Southwest Asia Service Medal

In addition, in the absence of evidence to the contrary, the award of the following decorations shall also be considered evidence of a veteran's combat service and qualification for the Veterans' Tax Credit:

Reference: "V" Device: "V" stands for Valor, and it is awarded to denote combat service.

If so specified, the medal must have the "V" Device to be valid.

- Air Force Cross
- Air Force Outstanding Unit Award **with "V" Device**
- Air Medal **with "V" Device**
- Army Commendation Medal **with "V" Device**
- Bronze Star Medal **with "V" Device**
- Combat Action Ribbon
- Combat Infantryman Badge
- Combat Medical Badge
- Combat Aircrew Insignia
- Distinguished Flying Cross
- Distinguished Service Cross
- Joint Service Commendation Medal **with "V" Device**
- Medal of Honor
- Navy Commendation Medal **with "V" Device**
- Navy Cross
- Purple Heart
- Silver Star

Current as of: June 25, 2010

Website http://www.nh.gov/revenue/munc_prop/vetex_cr.htm references this list and the **Veterans Qualifying Discharge Papers list**.

Section 21:50

21:50 Veteran; Armed Forces; Active Duty; Service-Connected Injury, Illness, or Disability. –

I. (a) "Veteran" means any person who:

(1) Served in the United States armed forces for more than 4 years and continues to serve; or

(2) Has been discharged or released from duty in the United States armed forces with:

(A) An honorable discharge; or

(B) An uncharacterized discharge based on a service-connected injury, illness, or disability.

(b) The following documents may be used to establish an individual's status as a veteran:

(1) DD Form 214 from any branch of the armed forces.

(2) DD Form 215 from any branch of the armed forces.

(3) DD Form 217 from any branch of the armed forces.

(4) DD Form 2 (Retired).

(5) WD AGO Form 53-55 from the United States Army.

(6) WD AGO Form 53-98 from the United States Army.

(7) WD AGO Form 755 from the United States Army.

(8) NAVPERS Form 553 from the United States Navy.

(9) NAVPERS Form 554 from the United States Navy.

(10) NAVPERS Form 660 from the United States Navy.

(11) NAVPERS Form 661 from the United States Navy.

(12) NAVMC Form 70-PD from the United States Marine Corps.

(13) NAVMC Form 78-PD from the United States Marine Corps.

(14) NAVCG Form 2510 from the United States Coast Guard.

(15) NGB Form 22 from the National Guard.

(16) GSA Form 6954 from the National Archives.

(17) NA Form 13038 from the National Archives.

(18) NA Form 13041 from the National Archives.

(19) Verification of Service letter from the Department of Veterans Affairs.

(20) Summary of Military Service Record from the New Hampshire Korean War Bonus application.

(21) Notarized statement of service letter signed by the individual's commanding officer or administrative officer.

(22) Completed DD FORM 4/2, October 2007 from the National Guard.

(23) Completed DD FORM 1300, February 2011.

(24) Other documents approved by the director, division of veterans services.

II. " Armed forces " means the United States Army, Army Reserve, Navy, Naval Reserve, Marine Corps, Marine Corps Reserve, Air Force, Air Force Reserve, Coast Guard, Coast Guard Reserve, Army National Guard, and the Air National Guard. "Armed forces" also includes other components, but is limited to those components and active duty periods described in 38 C.F.R. 3.7.

III. "Active duty" means full-time duty as an enlisted member, or as a commissioned or warrant officer, in any branch of the armed forces.

IV. "Service-connected injury or illness or disability" means an injury, illness or disability incurred or aggravated while in the line of duty in the armed forces of the United States.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
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
OWNER
APPLICANT'S LAST NAME APPLICANT'S FIRST NAME MI PHONE NUMBER
MAILING ADDRESS
CITY/TOWN STATE ZIP CODE
PROPERTY ADDRESS TAX MAP BLOCK LOT
IS THIS YOUR PRIMARY RESIDENCE? YES NO

STEP 2
VETERANS' TAX CREDITS AND EXEMPTION

VETERAN'S INFORMATION
1. APPLICANT IS THE:
2. APPLYING FOR:
3. Veteran's Name
4. Date of Entry
5. Date of Discharge/Release (if applicable)
6. Name of Allied Country Served in
7. Branch of Service
8. Please Check One.
9. Does any other eligible Veteran own interest in this property?

STEP 3
EXEMPTIONS

STANDARD EXEMPTIONS
10. Elderly Exemption
11. Improvements to Assist Persons with Disabilities
12. Blind Exemption
LOCAL OPTIONAL EXEMPTIONS (If adopted by city/town)
13. Deaf Exemption
13. Disabled Exemption
13. Solar Energy Systems Exemption
13. Renewable Generation Facilities and Electric Energy Storage Systems Exemption
13. Electric Energy Storage Systems Exemption
13. Wind-Powered Energy Systems Exemption
13. Woodheating Energy Systems Exemption

STEP 4
RESIDENCY

14. NH Resident for One Year preceding April 1 in the year in which the tax credit is claimed (Veterans' Tax Credit)
14. NH Resident for Five Consecutive Years (Deaf) or At least Five Years (Disabled) preceding April 1 in the year the exemption is claimed
14. NH Resident for Three Consecutive Years preceding April 1 in the year the exemption is claimed (Elderly Exemption)

STEP 5
OWNERSHIP

15. 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 DATE
SIGNATURE (IN INK) OF PROPERTY OWNER DATE

PROPERTY OWNER NAME

PROPERTY OWNER NAME

TAX MAP | BLOCK | LOT

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)
[] Reviewed documents submitted by applicant (list documents reviewed)
[] Other Information []

VETERANS' EXEMPTION

[] Certain Disabled Veterans' Exemption GRANTED [] DENIED [] []

APPLICABLE ELDERLY, DISABLED AND DEAF EXEMPTION INCOME AND ASSET LIMITS

CONTACT YOUR MUNICIPALITY FOR INCOME AND ASSET LIMITS

Table with columns: Income Limits, Deaf Exemption, Disabled Exemption, Elderly Exemption, Elderly Exemption Per Age Category. Rows include Single, Married, Asset Limits (Single, Married) and age categories (65-74, 75-79, 80+).

STANDARD and LOCAL OPTIONAL EXEMPTIONS

Table with columns: AMOUNT, GRANTED, DENIED, DATE. Rows include 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, Renewable Generation Facilities and Electric Energy Storage Systems.

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.
* Statement of applicant and spouse's income.
* Federal Income Tax Form.
* State Interest and Dividends Tax Form.
* Property Tax Inventory Form filed in any other town.

* Documents are considered confidential and must be returned to the applicant once a decision is made on the application.

Municipal Notes

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Table for signatures and dates. Columns: PRINT / TYPE NAME OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL, SIGNATURE (IN INK) OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL, DATE. Five rows.

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 and/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 2023 property taxes, which are due no earlier than December 1, 2023, you have until April 15, 2023, 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 received 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 and/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 2022 property taxes, you have until September 1, 2023, 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.		
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.	
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	\$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 of NH who is a veteran, as defined in RSA 21:50, and served not less than 90 days on active service in the armed forces in any of the qualifying wars or armed conflicts listed in RSA 72:28, and continues to serve or was honorably discharged; or the spouse or surviving spouse of such resident. (NOTE: 'Under Honorable Conditions' does not qualify.)
ALL VETERANS' TAX CREDIT RSA 72:28-b - <i>Must be adopted by Municipality</i>		Every resident of NH who is a veteran, as defined in RSA 21:50, and served not less than 90 days on active service in the armed forces and continues to serve or 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: <ul style="list-style-type: none"> • 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: <ul style="list-style-type: none"> • 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. <p>The surviving spouse of an eligible veteran may also apply. Satisfactory proof of such service connection disability must be furnished to the assessor.</p>	

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.
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 <i>continued</i>		
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.
RENEWABLE GENERATION AND ELECTRIC ENERGY STORAGE SYSTEMS RSA 72:87	Determined by vote of the municipality pursuant to RSA 72:87.	Any person owning a renewable generation facility, as defined in RSA 72:73, an electrical energy storage system, as defined in RSA 72:84, and any person or facility qualifying for exemption as defined in RSA 72:87.