

NH DEPARTMENT OF REVENUE ADMINISTRATION

MUNICIPAL AND PROPERTY DIVISION

2021 Exemptions and Tax Credit Report

	Veterans' Tax Credits				
	RSA 72:28	RSA 72:28-b	RSA 72:28-c	RSA 72:29-a	RSA 72:35
Municipality	Veterans' Tax Credit	All Veterans' Tax Credit	Combat Service Tax Credit	Surviving Spouse Tax Credit	Tax Credit for Service-Connected Total Disability
Newton	750	750	0	700	1,400
North Hampton	500	500	0	700	2,000
Northfield	500	500	0	1,400	1,400
Northumberland	100	100	0	700	700
Northwood	250	250	0	700	1,400
Nottingham	750	750	500	700	4,000
Odell	50	0	0	700	700
Orange	200	200	0	700	700
Orford	500	500	0	700	4,000
Ossipee	500	500	0	2,000	2,000
Pelham	500	500	0	700	2,000
Pembroke	500	0	0	700	2,000
Peterborough	750	750	0	700	4,000
★ Piermont	500	0	0	700	700
Pinkham's Grant	50	0	0	700	700
Pittsburg	100	100	0	700	700
Pittsfield	300	300	0	700	1,400
Plainfield	500	0	0	700	1,400
Plaistow	500	500	0	700	2,000
Plymouth	500	500	0	2,000	2,000
Portsmouth	500	500	0	2,000	3,400
Randolph	100	100	0	700	700
Raymond	500	500	0	2,000	3,000
Richmond	200	0	0	1,400	1,400
Rindge	500	500	0	700	4,000
Rochester	300	0	0	2,000	2,000
Rollinsford	500	0	0	1,400	1,400
Roxbury	100	100	0	700	700
Rumney	500	500	0	700	700
Rye	500	500	0	2,000	2,000
Salem	500	500	0	2,000	2,000
Salisbury	500	500	0	700	1,400
Sanbornton	500	500	0	700	1,400
Sandown	750	750	0	700	2,000
Sandwich	500	500	0	2,000	4,000
Sargent's Purchase	50	0	0	700	700
Seabrook	750	750	0	700	4,000
Second College Grant	50	0	0	700	700
Sharon	300	300	0	700	1,000
Shelburne	100	0	0	1,400	700
Somersworth	500	0	0	2,000	2,000
South Hampton	500	0	0	700	700
Springfield	500	0	0	700	2,000
Stark	150	150	0	800	800

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Municipality	Elderly Exemption						
	RSA 72:39-a						
	Elderly Exemption 65-74	Elderly Exemption 75-79	Elderly Exemption 80+	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit
Newton	100,000	110,000	125,000	35,000	45,000	85,000	85,000
North Hampton	125,000	165,000	200,000	40,800	59,000	190,000	190,000
Northfield	75,000	80,000	115,000	31,800	43,000	50,000	50,000
Northumberland	10,000	15,000	20,000	18,400	26,400	35,000	35,000
Northwood	113,620	162,500	211,250	35,000	40,000	50,000	50,000
Nottingham	101,000	142,000	184,000	38,000	48,000	180,000	180,000
Odell	5,000	5,000	5,000	13,400	20,400	35,000	35,000
Orange	50,000	65,000	75,000	24,000	36,000	70,000	70,000
Orford	15,000	20,000	25,000	25,000	37,500	40,000	40,000
Ossipee	50,000	75,000	100,000	28,000	39,000	60,000	60,000
Pelham	78,400	112,000	145,000	35,000	45,000	130,000	130,000
Pembroke	35,000	65,000	125,000	23,750	34,000	45,000	45,000
Peterborough	80,000	120,000	160,000	34,000	52,000	100,000	100,000
★ Piermont	25,000	45,000	55,000	30,000	45,000	70,000	70,000
Pinkham's Grant	5,000	5,000	5,000	13,400	20,400	35,000	35,000
Pittsburg	15,000	15,000	15,000	13,400	20,400	35,000	35,000
Pittsfield	50,000	75,000	125,000	23,140	33,130	43,983	43,983
Plainfield	64,000	92,000	141,000	28,000	35,000	65,000	65,000
Plaistow	110,000	150,000	190,000	38,000	53,000	110,000	110,000
Plymouth	35,000	45,000	55,000	27,500	37,500	60,000	60,000
Portsmouth	235,000	285,000	335,000	43,928	60,400	175,000	175,000
Randolph	10,000	15,000	20,000	15,900	23,400	35,000	35,000
Raymond	125,000	137,500	162,500	31,853	43,190	73,469	73,469
Richmond	10,000	15,000	20,000	20,000	24,000	35,000	35,000
Rindge	100,000	140,000	200,000	35,000	49,000	150,000	150,000
Rochester	75,000	100,000	125,000	35,000	50,000	100,000	100,000
Rollinsford	50,000	75,000	100,000	32,000	36,000	100,000	100,000
Roxbury	20,000	25,000	30,000	18,400	26,400	50,000	50,000
Rumney	20,000	25,000	30,000	25,000	30,000	40,000	40,000
Rye	75,000	90,000	105,000	40,000	59,900	199,000	199,000
Salem	82,000	122,900	163,800	36,150	48,200	72,400	72,400
Salisbury	40,000	60,000	80,000	35,000	40,000	75,000	75,000
Sanbornton	30,000	35,000	40,000	20,000	30,000	50,000	50,000
Sandown	85,000	100,000	125,000	50,000	70,000	200,000	200,000
Sandwich	15,000	25,000	45,000	20,000	30,000	50,000	50,000
Sargent's Purchase	5,000	5,000	5,000	13,400	20,400	35,000	35,000
Seabrook	160,000	170,000	200,000	38,000	58,000	250,000	250,000
Second College Grant	5,000	5,000	5,000	13,400	20,400	35,000	35,000
Sharon	20,000	30,000	40,000	28,000	45,000	100,000	100,000
Shelburne	10,000	20,000	30,000	20,000	30,000	50,000	50,000
Somersworth	50,000	65,000	75,000	32,000	50,000	100,000	100,000
South Hampton	150,000	180,000	230,000	50,000	60,000	150,000	150,000
Springfield	20,000	30,000	40,000	20,000	30,000	50,000	50,000
Stark	10,000	15,000	20,000	17,400	24,400	35,000	35,000

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	Blind Exemption		Disabled Exemption					
	RSA 72:37		RSA 72:37-b					
Municipality	Blind Exemption Adopted?	Blind Exemption	Disabled Exemption Adopted?	Disabled Exemption	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit
Newton	Yes	15,000	Yes	85,000	32,000	45,000	60,000	60,000
North Hampton	Yes	25,000	Yes	100,000	45,000	60,000	125,000	150,000
Northfield	Yes	15,000	Yes	65,000	28,500	38,500	50,000	50,000
Northumberland	Yes	15,000	Yes	10,000	15,000	25,000	35,000	35,000
Northwood	Yes	15,000	Yes	35,000	18,500	26,500	35,000	35,000
Nottingham	Yes	37,200	Yes	101,000	38,000	48,000	180,000	180,000
Odell	No	0	No	0	0	0	0	0
Orange	No	0	No	0	0	0	0	0
Orford	No	0	Yes	5,000	13,400	20,400	35,000	35,000
Ossipee	Yes	15,000	No	0	0	0	0	0
Pelham	Yes	15,000	No	0	0	0	0	0
Pembroke	Yes	30,000	Yes	36,750	17,300	26,300	45,000	45,000
Peterborough	Yes	15,000	No	0	0	0	0	0
Piermont	Yes	15,000	No	0	0	0	0	0
Pinkham's Grant	No	0	No	0	0	0	0	0
Pittsburg	No	0	No	0	0	0	0	0
Pittsfield	Yes	15,000	No	0	0	0	0	0
Plainfield	Yes	47,000	Yes	47,000	28,000	35,000	65,000	65,000
Plaistow	Yes	15,000	Yes	150,000	38,000	53,000	110,000	110,000
Plymouth	Yes	35,000	No	0	0	0	0	0
Portsmouth	Yes	25,000	Yes	235,000	43,928	60,400	175,000	175,000
Randolph	Yes	15,000	Yes	15,000	15,900	23,400	35,000	35,000
Raymond	Yes	62,500	Yes	125,000	27,000	37,000	70,000	70,000
Richmond	No	0	No	0	0	0	0	0
Rindge	Yes	15,000	Yes	100,000	35,000	49,000	150,000	150,000
Rochester	Yes	75,000	Yes	75,000	35,000	50,000	100,000	100,000
Rollinsford	Yes	15,000	No	0	0	0	0	0
Roxbury	No	0	No	0	0	0	0	0
Rumney	Yes	15,000	No	0	0	0	0	0
Rye	Yes	15,000	No	0	0	0	0	0
Salem	Yes	90,000	Yes	24,000	36,150	48,200	72,400	72,400
Salisbury	Yes	15,000	Yes	40,000	40,000	60,000	75,000	75,000
Sanbornton	No	0	No	0	0	0	0	0
Sandown	Yes	15,000	No	0	0	0	0	0
Sandwich	Yes	15,000	No	0	0	0	0	0
Sargent's Purchase	No	0	No	0	0	0	0	0
Seabrook	Yes	15,000	Yes	160,000	38,000	58,000	250,000	250,000
Second College Grant	No	0	No	0	0	0	0	0
Sharon	No	0	No	0	0	0	0	0
Shelburne	Yes	15,000	Yes	15,000	18,400	26,400	50,000	50,000
Somersworth	Yes	25,000	No	0	0	0	0	0
South Hampton	Yes	15,000	Yes	50,000	25,000	40,000	75,000	75,000
Springfield	No	0	No	0	0	0	0	0
Stark	Yes	15,000	No	0	0	0	0	0

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Municipality	Deaf Exemption					
	RSA 72:38-b					
	Deaf Exemption Adopted?	Deaf Exemption	Single Income Limit	Married Income Limit	Single Asset Limit	Married Asset Limit
Newton	No	0	0	0	0	0
North Hampton	No	0	0	0	0	0
Northfield	No	0	0	0	0	0
Northumberland	No	0	0	0	0	0
Northwood	No	0	0	0	0	0
Nottingham	No	0	0	0	0	0
Odell	No	0	0	0	0	0
Orange	No	0	0	0	0	0
Orford	No	0	0	0	0	0
Ossipee	No	0	0	0	0	0
Pelham	No	0	0	0	0	0
Pembroke	No	0	0	0	0	0
Peterborough	No	0	0	0	0	0
★ Piermont	No	0	0	0	0	0
Pinkham's Grant	No	0	0	0	0	0
Pittsburg	No	0	0	0	0	0
Pittsfield	No	0	0	0	0	0
Plainfield	Yes	47,000	28,000	35,000	65,000	65,000
Plaistow	No	0	0	0	0	0
Plymouth	No	0	0	0	0	0
Portsmouth	No	0	0	0	0	0
Randolph	No	0	0	0	0	0
Raymond	No	0	0	0	0	0
Richmond	No	0	0	0	0	0
Rindge	No	0	0	0	0	0
Rochester	No	0	0	0	0	0
Rollinsford	No	0	0	0	0	0
Roxbury	No	0	0	0	0	0
Rumney	No	0	0	0	0	0
Rye	No	0	0	0	0	0
Salem	No	0	0	0	0	0
Salisbury	No	0	0	0	0	0
Sanbornton	No	0	0	0	0	0
Sandown	No	0	0	0	0	0
Sandwich	No	0	0	0	0	0
Sargent's Purchase	No	0	0	0	0	0
Seabrook	No	0	0	0	0	0
Second College Grant	No	0	0	0	0	0
Sharon	No	0	0	0	0	0
Shelburne	No	0	0	0	0	0
Somersworth	No	0	0	0	0	0
South Hampton	No	0	0	0	0	0
Springfield	No	0	0	0	0	0
Stark	No	0	0	0	0	0

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Municipality	Educational and Special Exemptions					
	RSA 72:12-a		RSA 72:23-IV	RSA 72:36-a	RSA 72:37-a	RSA 72:38-b V
	Non-Utility Water & Air Pollution Control Exemption	Utility Water & Air Pollution Control Exemption	School Dining / Dormitory / Kitchen Exemption	Certain Disabled Veterans	Improvements to Assist Persons with Disabilities	Improvements to Assist Deaf Persons
Newton	0	0	0	446,200	0	0
North Hampton	0	0	0	0	0	0
Northfield	0	0	0	0	10,000	0
Northumberland	0	0	0	0	0	0
Northwood	0	0	0	0	9,405	0
Nottingham	0	0	0	393,100	2,500	0
Odell	0	0	0	0	0	0
Orange	0	0	0	0	0	0
Orford	0	0	0	0	0	0
Ossipee	0	0	0	0	0	0
Pelham	0	0	0	0	0	0
Pembroke	0	0	0	0	0	0
Peterborough	0	0	0	43,000	0	0
*Piermont	0	0	0	0	0	0
Pinkham's Grant	0	0	0	0	0	0
Pittsburg	0	0	0	0	0	0
Pittsfield	0	0	0	0	0	0
Plainfield	0	0	150,000	0	0	0
Plaistow	0	0	0	0	0	0
Plymouth	0	0	0	0	0	0
Portsmouth	0	0	0	0	0	0
Randolph	0	0	0	0	0	0
Raymond	0	0	0	626,200	0	0
Richmond	0	0	0	0	0	0
Rindge	14,884	0	300,000	330,600	8,277	16,186
Rochester	0	0	0	508,300	0	0
Rollinsford	0	0	0	329,300	0	0
Roxbury	0	0	0	0	0	0
Rumney	0	0	0	0	0	0
Rye	0	0	0	0	0	0
Salem	0	0	0	0	0	0
Salisbury	0	0	0	0	0	0
Sanbornton	0	0	0	0	0	0
Sandown	0	0	0	0	0	0
Sandwich	0	0	0	0	0	0
Sargent's Purchase	0	0	0	0	0	0
Seabrook	0	110,000,000	0	0	0	0
Second College Grant	0	0	0	0	0	0
Sharon	0	0	0	0	0	0
Shelburne	0	0	0	0	0	0
Somersworth	0	0	0	0	0	0
South Hampton	0	0	0	0	135,000	0
Springfield	0	0	0	0	0	0
Stark	0	0	0	0	0	0

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	Optional Exemptions					
	RSA 72:23 IV	RSA 72:62	RSA 72:66	RSA 72:70	RSA 72:85	RSA 72:87
Municipality	Additional School Dining / Dormitory / Kitchen Exemption	Solar Energy Systems Exemption	Wind- Powered Energy Systems Exemption	Wood- Heating Energy Systems Exemption	Electric Energy Storage Systems Exemption	Renewable Generation Facilities and Electric Energy Systems
Newton	0	0	0	0	0	0
North Hampton	0	8,000	0	0	0	0
Northfield	0	0	0	0	0	0
Northumberland	0	129,700	0	0	0	0
Northwood	0	117,709	0	0	0	0
Nottingham	0	0	0	0	0	0
Odell	0	0	0	0	0	0
Orange	0	0	0	0	0	0
Orford	0	0	0	0	0	0
Ossipee	0	1,000	0	0	0	0
Pelham	0	74,700	0	36,500	0	0
Pembroke	0	0	0	0	0	0
Peterborough	0	0	0	0	0	0
★ Piermont	0	103,840	0	0	0	0
Pinkham's Grant	0	0	0	0	0	0
Pittsburg	0	0	0	0	0	0
Pittsfield	0	363,600	0	0	0	0
Plainfield	0	2,449,175	8,800	0	0	0
Plaistow	0	0	0	4,900	0	0
Plymouth	0	2,700	0	0	0	0
Portsmouth	0	328,000	0	0	0	0
Randolph	0	186,600	0	7,500	0	0
Raymond	0	240,450	0	0	0	0
Richmond	0	93,600	0	0	0	0
Rindge	0	38,750	0	0	0	0
Rochester	0	0	0	0	0	0
Rollinsford	0	0	0	0	0	0
Roxbury	0	37,200	0	0	0	0
Rumney	0	16,000	0	0	0	0
Rye	0	371,200	0	0	0	0
Salem	0	0	0	0	0	0
Salisbury	0	0	0	0	0	0
Sanbornton	0	740,000	0	0	0	0
Sandown	0	0	0	0	0	0
Sandwich	0	398,312	0	170,000	0	0
Sargent's Purchase	0	0	0	0	0	0
Seabrook	0	0	0	0	0	0
Second College Grant	0	0	0	0	0	0
Sharon	0	0	0	0	0	0
Shelburne	0	153,600	0	0	0	0
Somersworth	0	1,482,400	0	0	0	0
South Hampton	0	374,850	0	0	0	0
Springfield	0	258,900	12,600	0	0	0
Stark	0	49,200	0	0	0	0