

Article 603: DISABILITY EXEMPTION

(Adopted 03/10/98; Amended 03/09/04)

This exemption for the disabled was adopted according to provisions of RSA 72:37-b.* To qualify, the person must have been a new Hampshire resident for at least 5 years and own and occupy the real estate individually or jointly, or if the real estate is owned by a spouse, they must have been married for at least 5 years. In addition, the taxpayer must have a net income of not more than \$35,000.00 or, if married a combined net income of not more than \$40,000.00; and own net assets not in excess of \$50,000.00 excluding the value of the person's residence.

*Based on assessed value for qualified taxpayers in the amount of \$70,000.