

### **Veterans or Veterans Widow Credit**

Must own property on April 1 of year of application.  
Must be NH resident for 1 year prior to April 1 of the application year.  
Must be residential property.  
Must notify Assessor's Office of any change of address.  
Has to have served not less than ninety (90) days in the Armed Forces of the United States in a war or conflict as outlined in RSA 72:28.  
A copy of the DD214, or discharge paper is required when applying for this exemption.

**Exemption Credit: \$420.00 reduction in real estate tax bill.**

Summary of Exemption Information Required for All Veterans Exemptions

Must have served in the Armed Service during the following dates:

World War I – April 6, 1917 and November 11, 1918 (extended to April 1, 1920 for service in Russia)  
World War II – December 7, 1941 and December 31, 1946 (including US Merchant Marines)  
Korean Conflict – June 25, 1950 and January 31, 1955  
Vietnam Conflict – December 22, 1961 and May 7, 1975.  
Vietnam Conflict-July 1, 1958 and December 22, 1961, if earned Vietnam service medal or expeditionary medal.  
Persian Gulf War- August 2, 1990 and the date thereby prescribed by Presidential proclamation by law  
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' Tax Credit RSA 72:28-b**

A person shall qualify for the all veterans' tax credit if the person is a resident of this state who served not less than 90 days on active service in the armed forces of the United States and was honorably discharged or an officer honorably separated from service; or the spouse or surviving spouse of such resident, provided that Title 10 training for active duty by a member of a 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.

**Exemption Credit: \$420.00 reduction in real estate tax bill.**

### **Disabled Veteran or Widow of Disabled Veteran**

An exemption to the Veteran if he/she is 100% permanently disabled as a result of service-connected injury. You must apply with a copy of a letter from Veterans Administration certifying 100% disability, total and permanent.

A copy of the DD214, or discharge paper is required when applying for this exemption.

**Exemption Credit: \$2,800.00 reduction in real estate tax bill.**

### **Certain Disabled Veterans RSA 72:36-a**

**72:36-a Certain Disabled Veterans.** – 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 is totally and permanently disabled from service connection

and satisfactory proof of such service connection is furnished to the assessors and who is a double amputee of the upper or lower extremities or any combination thereof, paraplegic, or has blindness of both eyes with visual acuity of 5/200 or less as the result of service connection and 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. You must apply with a copy of a letter from Veterans Administration certifying 100% disability, total and permanent.

**Exemption Credit: Exempt from all residential Real Estate tax on said homestead**

**Blind Exemption**

Determined legally blind by the Administrator of Blind Services of the Vocational Rehabilitation Division of the Education Department.

Exempt each year on assessed value for property tax purposes of his/her residential real estate to the value of \$50,000.00. (Approved May 12, 1993 Town meeting).

**Exemption Credit: \$50,000.00 reduction in assessed value**

**Elderly Exemption**

Those applying for the Exemption must qualify by meeting the following guidelines and the deadline of April 15<sup>th</sup>.

1. The person must have been a New Hampshire resident for at least **three (3) years** preceding April 1<sup>st</sup> in which the exemptions claimed; own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married for at least **five (5) years**.
2. The taxpayer must have a gross income of not more than **\$43,200.00**, or if married a combined gross income of not more than **\$56,700.00**. Income shall include Social Security, Pensions and Disabilities, interest from Stock and Bonds, or a part-time job.
3. Total assets requirement of **\$250,000** excluding the value of your primary residence and the land upon which it is located up to two (2) acres.

To apply for the first time for an Elderly Exemption **ALL** of the following documentation must be done prior to calling for an appointment.

1. Statement of application and spouse's income.
2. Federal Income Tax Form (if applicable).
3. State Interest and Dividends Tax Form.
4. Statement of Social Security Benefits.

If granted an exemption, amounts are as follows:

For a person 65 years old to 74 years old - **\$96,320.00**

For a person 75 years old to 79 years old - **\$134,820.00**

A person 80 years old and older - **\$173,320.00**

All documents are considered confidential. Due to the time required for the application process, an appointment will be necessary. For an application and any further questions, please call the Assessing Department at 603-268-0003.

## **Applications**

It is the responsibility of the taxpayer to properly apply for any exemption or deferral program.

Application deadline for exemptions and credits is April 15 and for deferrals it is March 1 of the current tax year following the notice of tax. (Tax year is April 1 to March 31).

**\*\*\*\*IMPORTANT\*\*\*\***

Notify the Assessor's Office of any address changes to insure exemptions are applied to your current residence and for accurate mailing of tax bills.

### **Tax Deferral Program (RSA 72:38-a)**

Any resident property owner may apply for a tax deferral if the person:

Is either at least 65 years old or eligible under Title II or Title XVI of the Federal Social Security Act for benefits of the disabled; and  
Has owned the property for at least five (5) years; and  
Is living in the home.

Tax deferral may be granted for all or part of taxes due. Annual interest of 5% accrues. Total tax deferrals shall not be more than 85% of assessed value of a property. Tax deferral may be granted if in the opinion of the Assessing officials the tax liability causes the taxpayer an undue hardship or possible loss of the property. Applications must be made by March 1 following the issuance of the final tax bill for that year. If property is subject to mortgage, mortgage holder must approve, and sign the required form.

### **Current Use**

In order to encourage appreciation for the environment, conserve land and other resources, and to maintain open space, there are provisions for placing land in Current Use status where it is taxed at a lower rate. Many restrictions apply, including in most cases a 10-acres minimum.

Acreage requirement: Current Use land shall consist of a tract of farm land, forest land or unproductive land totaling 10 or more acres free of structures.

Application Form A-10 must be typewritten and signed with black ink by all owners of record.

Application (Notice of contingent lien) will be recorded at the County Registry of Deeds. The notice of contingent lien serves as a notice to all interested parties that a lien on the land will be created if and when the land is changed to a non-qualifying use.

A 20% recreation adjustment is available for land open to the public. If the land is posted, it will not qualify for the adjustment.

If filing with a soil potential index percentage for farmland, attach SPI information.

If filing for a stewardship adjustment for forestland, attach forestry plan for the following five (5) years or more.

Attach map or drawing with interior boundaries, acreage and type of land in each category, also portions of land not in current use program.

Property owner is responsible for filing fee with application for the recording in Merrimack Registry of Deeds.

### **Change in Use Tax:**

10% of the full and true value of the land at the time of the change, as referenced in RSA 79-A: 7,I.

### **TAXPAYER'S RSA 76:16 ABATEMENT APPLICATION TO MUNICIPALITY**

An application must be on file to the municipality by March 1, following notice of tax.

Notice of tax means the date the board of tax and land appeals determines the last tax bill was sent by the municipality.

Municipality has until July 1 following notice of tax to grant or deny the abatement.

If taxpayer is not satisfied, he/she must file an appeal with the Board of Tax and Land Appeals (RSA 76:16-A) or the Superior Court (RSA76: 17) but not with both no earlier than July 1 or no later than September 1 following notice of tax.

If request is based on disproportionate assessment, the taxpayer has the burden to show the assessment was disproportionate. To carry this burden, the Taxpayer generally must show what the property was worth on April 1 of the year appealed. This value and the assessment would then be compared to other assessments in the municipality. Therefore, comparable properties are an essential part of most abatement applications.

**FILING AN APPLICATION DOES NOT STAY THE COLLECTION OF TAXES; TAXES SHOULD BE PAID AS ASSESSED. IF ABATEMENT IS GRANTED, A REFUND WITH INTEREST WILL BE ISSUED.**

### **PROPERTY TAX**

Property taxes are assessed to current owner, if known. The tax year runs from April 1 of one year to March 31 of the next. The real estate taxes in Hooksett are billed twice a year, due on or before July 1 and December 1. Tax bills are sent to the owner of record at the time of the printing of the bills.

### **THE TIMBER LAW (RSA 79)**

“Forest Conservation and Taxation,” as of April 1, 1986, requires the landowner to pay the timber tax. The law requires that before cutting commences, Hooksett landowners shall complete an “Intent to Cut” form that must then be filed with the Assessor.

The Assessor is required to process the form and mail appropriate copies to the Department of Revenue within 30 days after receipt.

The Department of Revenue shall assign an operation number and furnish without cost to the landowner a certificate (to be posted in a conspicuous place) and “Report to Cut” form.

Failure to file the “Intent to Cut” before starting the cutting operation constitutes a misdemeanor (a fine can be imposed also up to one year in jail).

Failure to post a certificate shall constitute a violation (a fine can be imposed).

#### **Report of Cut Requirements**

The “Report to Cut” form must be filed with the Assessing Officials indicating all wood and timber cut within 60 days after completion of the operation. Two copies of this report shall be mailed to the Department of Revenue.

“Report to Cut” forms are due April 15 of said year. It is necessary to report all woodcuts even if no wood or timber is cut, if an “Intent to Cut” form was filed.

The landowner and the person who does the cutting of timber must sign the "Report of Cut" form under penalty of perjury certifying to the accuracy of the volume of wood and timber harvested. Failure to file a report of cut or falsification of figures shall constitute a misdemeanor (a fine can be imposed).

Doomage: If an owner neglects to file a report or willfully falsifies a report, the Assessing Officials shall assess dooamage, which is two (2) times what the tax would have been, if the report has been properly filed. Refer to RSA 79:12 for the complete statute on dooamage.

### **RSA 79-D, Historic Barn Tax Incentive**

RSA 79-D authorizes the Town of Hooksett to grant property tax relief to barn (and other agricultural structure) owners who (a) can demonstrate the public benefit of preserving their barns or other old farm buildings and (b) agree to maintain their structures throughout a minimum of ten (10) years. For this program, "historic agricultural structure" is defined as a barn or other structure, including the land on which it is built, which currently or formerly was used for agricultural purposes, and is at least 75 years old.

The 2002 law is based on widespread recognition that many of New Hampshire's old barns and other agricultural buildings are important local scenic landmarks and help tell the story of farming in the state's history. Yet many of these historic structures are being demolished or not repaired because of the adverse impact of property taxes. RSA 79-D is intended to encourage barn owners to maintain and repair their buildings by granting them specific tax relief and assuring them that assessments will not be increased as a result of new repair and maintenance work performed while the easement is in effect.

On or before April 15 of the new tax year, an owner may seek relief by filing a PA-36-A Discretionary Preservation Easement Application. If, after a public hearing, the Town Council acts favorably on the application, it may grant tax relief within a range of a 25 to 75% reduction of the full assessed value of the building and the land underneath it.

For further information or to obtain an application form, contact the Assessor's Office at 268-0003.

### **RSA 79-E, Community Revitalization Tax Relief Incentive**

Hooksett's Town Council has adopted a property tax relief incentive aimed at encouraging investment in the Village center. The program, outlined in RSA 79-E, offers significant tax relief to property owners who want to substantially rehabilitate a building in a designated area in the Village. For a finite period the assessed value on a property would not increase due to the rehabilitation. When the approved term is complete, the property would be taxed at its full value.

There are three conditions: (1) a structure must be located in the Village District as adopted by the Council, (2) the rehabilitation must cost at least 15% of a building's pre-rehab assessed value or \$75,000, whichever is less, and (3) a project must provide a public benefit to the town by enhancing the economic vitality of the Village; enhancing and improving a culturally or historically important structure; promoting development of the Village, providing for efficiency, safety and a greater sense of community; or increasing residential housing.

For more details about the program, contact the Assessor's Office at 268-0003.

### **RSA 72:81, Commercial and Industrial Construction Exemption**

Hooksett Town Council has adopted the Commercial and Industrial Tax Exemption. The intent of the exemption is to provide incentives to businesses to build, rebuild, modernize or enlarge within the

municipality. The exemption shall apply only for municipal and local property taxes assessed by the municipality which shall exclude the state education property taxes under RSA 76:3 and county taxes assessed against the municipality under RSA 29:11 and shall be a specified percentage on an annual basis of the increase in assessed value attributable to construction of new structures, and additions, renovations, or improvements to the existing structures, but which shall not exceed 50 percent per year. The exemption may run for a maximum period of 10 years following the new construction.

The percentage rate and duration of the exemption shall be granted on a per case basis based on the amount and value of public benefit as determined by the governing body as part either:

- a) To all properties within the municipality; or
- b) To a specific group or groups of parcels within the municipality as designated by the governing body.

### **RSA 72:61-72:64 Solar Energy System Exemption**

The Town of Hooksett has adopted the provisions of Solar Energy System Exemption which provide an optional property tax exemption from the property assessed value, for property tax purposes, for persons owning real property, which is equipped with solar energy systems intended for use at the immediate site. Such property tax exemption shall be in the amount equal to 100% of the assessed value of qualifying solar energy system equipment under these statutes, not to exceed \$30,000..