Town of Nottingham P.O. Box 114 Nottingham NH 03290



Office (603) 679-5022 Fax (603) 679-1013

## UNDERSTANDING THE DISABLED EXEMPTION RSA 72:37-b

# PROPERTY ASSESSMENT Deduction Amount

\$101,000.00

## **QUALIFICATIONS & CRITERIA**

- Applicant must be younger than 65 years of age.
- Applicant must provide documents stating they are determined eligible under Title II or Title XVI of the Federal Social Security Act.
- Applicant must reside in the State of NH for at least five (5) consecutive years preceding April 1<sup>st</sup> in the year in which the exemption in claimed.
- Must own residential property in the town and it must be his/her principal place of abode.
- Applicant must have an income, from all sources (including Social Security) of less than \$38,000.00 if single, or \$48,000.00 if married.
- Applicant must have net assets of less than \$180,000.00, excluding the value of the residence.
  - o "Net assets" is the value of all assets, minus the value of all good faith encumbrances.
  - o "Residence" is your house and other structures such as an unattached garage, is the persons principal home.
  - o "Residence" shall exclude attached dwelling units and unattached structures used or intended for commercial or other nonresidential purposes.
- On-line law reference: www.gencourt.state.nh.us/rsa/html/V/72/72-37-b.htm

#### **HOW TO APPLY**

If you meet the qualifications, please submit a completed PA-29 State of NH Permanent Application for Exemption or Credit form, the Nottingham Disabled Exemption Application, and all supporting documents.

Application form(s) are available at the Town Offices or on the Town website at <a href="www.nottingham-nh.gov/board-assessors">www.nottingham-nh.gov/board-assessors</a>.

**APPLICATION DUE DATE/DEADLINE**: APRIL 15<sup>th</sup>

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### **REVIEW & DECISION PROCESS**

Once the application and supporting documents have been received, they will be reviewed to determine if the criteria has been met.

The application will be approved or denied by the Board of Selectmen and the applicant will be notified, by mail, of the decision.

If approved, the exemption amount will be applied, and can be seen, on the first and second property tax bills. Exemption amounts are deducted from the assessed value of the property.

The exemption becomes permanent. However, the Town reserves the right to periodically request verification of residency, property ownership, and/or criteria.

Please call the Town Offices at (603) 679-5022 with any questions.

### **APPEALS**

If you believe you have been unfairly denied an Exemption, you may appeal the decision in writing, on or before September 1<sup>st</sup> to the NH Board of Tax and Land Appeals OR the Rockingham County Superior Court.