



Town of Enfield

Assessing Department
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Exemptions, Credits and Tax Relief Information

All Veteran's Tax Credit under [RSA 72:28-b](#)

Adopted by Town Meeting on the March 17, 2018, the All Veterans' Tax Credit is available to any resident, or the spouse or surviving spouse of any resident, who (1) served not less than 90 days on active service in the armed forces of the United State and was honorably discharged or an officer honorably separated from services and is not eligible for receiving a credit under [RSA 72:28](#) or [RSA 72:35](#).

Benefits:

- Annual \$200.00 tax credit
- The surviving spouse of any person who was killed or died while on active duty in the armed forces, so long as the surviving spouse does not remarry, may qualify for a \$1,400 tax credit. Any person who has been honorably discharged, and who has a total and permanent service connected disability or is a double amputee or paraplegic because of service connected injury may qualify for a \$1,400 tax credit.

Disabled Exemption under [RSA 72:37-b](#)

Applications must be turned in to the Selectmen's Office by April 15th. If approved, the exemption will be applied of the current tax year. It is the responsibility of the taxpayer to properly apply for any exemption or deferral program and to provide documentation of all assets and income. The Selectmen's office must be notified of any changes in asset and/or income status, as well as address changes. The following criteria are guidelines and may change at any time without prior notification. Also, additional criteria may be required for certain exemptions/credits. Please read carefully before completing any application.

- Applicant must be a NH resident for at least 5 years proceeding April 1st of the year for which the exemption is claimed.
- Applicant must be eligible under Title II or Title XVI of the federal Social Security Act.
- Property for which exemption is applied must meet the definition of residential real estate per [RSA 72:29](#).

If single, the applicant must have a net income, including social security income, of less than **\$26,000**. If married, the applicants must have a joint net income of less than **\$36,000**.

The applicant must have assets that **do not exceed \$70,000**, excluding the value of the residence and the land upon which it is located up to the greater of 2 acres.

Applicants whose property is owned by a Trust must complete Form PA-33 and supply the necessary documentation relevant to the Trust.

- Applicant(s) must reside at the property for which the exemption is applied.
- Benefits: \$50,000 reduction to assessed value

Elderly Exemption under [RSA 72:39-a](#)

Applications must be turned in to the Selectmen's Office by April 15th. If approved, the exemption will be applied of the current tax year. It is the responsibility of the taxpayer to properly apply for any exemption or deferral program and to provide documentation of all assets and income. The Selectmen's office must be notified of any changes in asset and/or income status, as well as address changes. The following criteria are guidelines and may change at any time without prior notification. Also, additional criteria may be required for certain exemptions/credits. Please read carefully before completing any application.

- Applicant must be a New Hampshire resident for at least three (3) years preceding April 1st of the year for which the exemption is claimed.
- Applicant or spouse must be 65 years old on April 1st of the year of application.
- Property for which the exemption is applied must meet the definition of residential real estate per RSA 72:29a.
- 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 past five (5) years.

If single, the applicant must have a net income, *including social security income*, of less than **\$26,000**. If married, the applicants must have a joint net income of less than **\$36,000**.

The applicant must have assets that **do not exceed \$70,000**, excluding the value of the residence and land up to two (2) acres (or the maximum acres allowed by zone).

Applicants whose property is owned by a Trust must complete [Form PA-33](#), and supply the necessary documentation relevant to the Trust.

Applicant(s) must reside at the property for which the exemption is applied.

Benefits are as follows:

- Age 65-74 \$46,000.00 reduction of assessed value
- Age 75-79 \$69,000.00 reduction of assessed value
- Age 80 and over \$92,000.00 reduction of assessed value

Blind Exemption under [RSA 72:37](#)

Residents who are legally blind, as determined by the administrator of blind services of the vocational rehabilitation division of the Education Department, may qualify for this exemption

- Property for which exemption is applied must meet the definition of residential real estate per [RSA 72:29](#).
- Benefits: \$15,000 reduction of assessed value

Tax Deferral Lien under [RSA 72:38-a](#)

Disabled residents or residents over 65 may apply for a tax deferral lien. This program allows a resident to defer payment of their residential property taxes, plus annual interest of 5%, until the transfer of their property or up to 85% of the property equity value.

Low & Moderate Income Homeowners' Property Tax Relief

You may qualify for Low and Moderate Income Homeowners Property Tax Relief if you own or have an interest in a homestead subject to the State Education Property Tax; reside in such homestead on April 1 of the year for which the claim for relief is made and have a total household income of (1) \$20,000 or less if a single person or (2) \$40,000 or less if married or head of a NH household.

The Town has no authority in regards to this program. In the past the State has made applications available at the Town Manager's Office by April 15th, and required them to be filed to the State of New Hampshire between May 1st and June 30th. Forms are available on the State's website [here](#).

Information contained in this document is subject to change, but is true and accurate to the best of our knowledge as of this July 2018.