CHAPTER 138

TAXATION

[HISTORY: Adopted as indicated in article histories. Amendments noted where applicable.]

ARTICLE I Exemption for the Blind (§ 138-1)

[Adopted 3-11-1986 Town Meeting Article No. 17; amended in its entirety 3-8-2005 Town Meeting Article No. 22; Amended March 14, 2020 Town Meeting Article #10]

§ 138-1 Adoption of statutory provisions.

The town adopts the provisions of RSA 72:37 for exemption for the blind from property tax. This statute provides that every inhabitant who is legally blind shall be exempt each year from the property tax on a residence to the value of $30,000.

ARTICLE II Resident Tax (§ 138-2)

[Adopted 3-10-1987 Town Meeting Article No. 6]

§ 138-2 Adoption of statutory provisions.

The town votes to adopt the provisions of RSA 72:1-c which authorized any town or city to elect not to assess, levy and collect resident tax.

ARTICLE III Real Estate Tax Liens (§ 138-3)

[Adopted 3-12-1988 Town Meeting Article No. 5]

§ 138-3 Adoption of statutory provisions.

The town adopts the provisions of RSA 80:58-86 for a real estate tax lien procedure. These statutes provide that tax sales to private individuals for

nonpayment of property taxes on real estate are replaced with a real estate tax lien procedure under which only a municipality or county where the property is located or the state may acquire a tax lien against land and buildings for unpaid taxes.

ARTICLE IV Elderly Exemptions (§ 138-4)

[Adopted 3-12-1988 Town Meeting Article No. 6; amended in its entirety 3-8-2005 Town Meeting Article No. 23; Amended March 14, 2020 Town Meeting Article #10]]

§ 138-4 Adoption of adjusted elderly exemptions.

The town adopts optional adjusted elderly exemptions from property tax. The optional exemptions, based on assessed value, for qualified taxpayers shall be as follows: for a person 65 years of age up to 74 years, $35,000; for a person 75 years of age up to 79 years, $65,000; for a person 80 years of age or older, $125,000. To qualify, the person must have been a New Hampshire resident for at least three consecutive years, 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 5 years. In addition, the taxpayer must have a net income of not more than $23,750 or, if married, a combined net income of less than $34,000 and own net assets not in excess of $45,000, excluding the value of the person's residence.

ARTICLE V Service-Connected Disability Exemption (§ 138-5)

[Adopted 3-17-1990 Town Meeting Article No. 3; amended in its entirety 3-8-2005 Town Meeting Article No. 26]

§ 138-5 Adoption of statutory provisions.

The town adopts the provisions of RSA 72:35, I-a, for the optional tax credit for a service-connected total disability for veterans seeking the exemption. The optional total disability exemption is $2,000 rather than $1,400.

ARTICLE VI Optional Veteran's Exemption (§ 138-6)

[Adopted 3-16-1991 Town Meeting Article No. 4; amended in its entirety 3-8-2005 Town Meeting Article No. 25]

§ 138-6 Adoption of statutory provisions.

The town adopts the provisions of RSA 72:28, V and VI, for an optional veteran's exemption and an expanded qualifying war service for veterans seeking the exemption. The optional veteran's exemption is $500 rather than $100.

ARTICLE VII Exemption for the Disabled (§ 138-7)

[Adopted 3-18-1995 Town Meeting Article No. 10; amended in its entirety 3-8-2005 Town Meeting Article No. 24; Amended March 14 2020 Town Meeting Article #11]

§ 138-7 Adoption of disability exemptions.

The Town adopts an exemption for the disabled under the provisions of NH RSA 72:37-b. The exemption from assessed value for qualified taxpayers shall be $36,750. To qualify, the person must be eligible under Title II or Title XVI of the federal Social Security Act, must occupy the property as his principal place of abode, must own the property individually or jointly, or if owned by a spouse, they must have been married for at least five consecutive years. In addition the taxpayer must have a net income of not more than $17,300 or if married, a combined net income of not more than $26,300, and own net assets of $45,000 excluding the value of the persons residence.

ARTICLE VIII Prepayment of Taxes (§ 138-8)

[Adopted by the Board of Selectmen 9-20-1999 by Ord. No. 99-5]

§ 138-8 Prepayment of taxes authorized.

The Board of Selectmen adopts the provisions of RSA 80:52-a, authorizing the prepayment of taxes and authorizing the collector of taxes to accept payments in prepayment of taxes. Any person, firm or corporation owning taxable property may, at any time before notice of the amount of taxes assessed against such property has been received, make payments on account of such taxes as will be

due and the collector shall receive such payments and give a receipt therefor and credit the amounts paid toward the amount of the taxes eventually assessed against said property. No taxpayer shall be allowed to prepay taxes more than 2 years in advance of the due date of taxes. No interest shall accrue to the taxpayer on any prepayment, nor shall any interest be paid to the taxpayer on any prepayment which is later subject to rebate or refund.

ARTICLE IX Semi-Annual Collection of Property Taxes (§ 138-9)

[Adopted 3-15-2003 Town Meeting Article No. 16]

§ 138-9 Semi-Annual collection of property taxes.

The town adopts the provisions of RSA 76:15-a to collect property taxes on a semi-annual basis.