MEMO

To: Mayor and City Council **From:** Jim Wheeler, City Manager

Date: June 1, 2017

Subject: Veteran's Tax Exemption

There are 444 individuals who qualify for the \$150 tax credit offered by the City at this time. The City has adopted RSA 72:28 on April 19, 2004 and chose a \$150 credit which is above the standard credit of \$50. It is allowable to choose an amount from \$51 to \$500. Any veteran having served 90 days in an eligible conflict may apply for the exemption.

There is a \$700 standard credits for a Surviving Spouse and at this time there are no taxpayers who receive the credit. If the Council so chooses, they may adopt RSA 72:29-a(II) – Optional Credit for Surviving Spouse which would allow the Council to choose an amount of credit from \$701 up to \$2,000 for a surviving spouse.

There is also a \$700 credit for Total Disability and at this time there are 24 taxpayers receiving the deduction. If the Council so chooses, they may adopt RSA 72:35 I-a — Optional Credit for Service Connected Total Disability which would allow the Council to choose an amount of credit from \$701 up to \$2,000 for a totally disabled veteran.

There is the All Veterans Tax Credit under RSA 72:28 b that makes any veteran having served at least 90 days eligible for the tax credit. The City has not adopted this provision and we don't know how many veterans would be eligible in the city.

Also attached is a list of municipalities and what they provide for their veterans.

	VETER	AN'S TAX	CREDIT	ELDERLY EXEMPTION							
	RSA 72:28	RSA 72:35	RSA 72:29-a			<u>R</u>	SA 72:39-a				
MUNICIPALITY	OPTIONAL VETERAN'S CREDIT	TOTAL DISABILITY CREDIT	SURVIVING SPOUSE VETERAN'S CREDIT	ELDERLY EXEMPTION AMOUNT 65 - 74	ELDERLY EXEMPTION AMOUNT 75 - 79	ELDERLY EXEMPTION AMOUNT 80+	ELDERLY INCOME SINGLE	ELDERLY INCOME MARRIED	ELDERLY ASSET LIMIT SINGLE	ELDERLY ASSET LIMIT MARRIED	
ACWORTH	100	1,400	1,400	15,000	30,000	40,000	17,500	24,000	40,000	40,000	
ALBANY	500	2,000	2,000	25,000	30,000	35,000	15,400	25,400	35,000	35,000	
ALEXANDRIA	270	1,400	700	27,500	42,000	61,000	20,500	30,000	64,000	64,000	
ALLENSTOWN	500	2,000	700	20,000	30,000	50,000	40,000	52,000	85,000	85,000	
ALSTEAD	300	1,400	700	20,000	40,000	60,000	17,500	24,000	40,000	40,000	
ALTON	500	1,400	700	40,000	60,000	80,000	25,000	44,000	50,000	50,000	
AMHERST	500	1,400	700	71,000	107,000	142,000	41,760	57,000	150,000	150,000	
ANDOVER	500	700	700	40,000	60,000	70,000	30,000	40,000	75,000	75,000	
ANTRIM	500	2,000	2,000	25,000	50,000	65,000	26,250	37,800	75,000	75,000	
ASHLAND	250	1,400	700	30,000	40,000	50,000	20,000	30,000	60,000	60,000	
ATKINSON	500	2,000	700	100,000	150,000	200,000	34,700	43,500	100,000	100,000	
ATKINSON & GILMANTON	50	700	700	5,000	5,000	5,000	13,400	20,400	35,000	35,000	
AUBURN	500	2,000	700	150,000	170,000	210,000	25,000	40,000	40,000	40,000	
BARNSTEAD	500	1,400	700	30,000	40,000	50,000	25,000	35,000	75,000	75,000	
BARRINGTON	450	2,000	2,000	85,000	127,500	161,500	30,000	50,000	125,000	125,000	
BARTLETT	300	700	700	10,000	20,000	30,000	20,000	30,000	125,000	125,000	
BATH	200	700	700	5,000	5,000	5,000	13,400	20,400	35,000	35,000	
BEAN'S GRANT	50	700	700	5,000	5,000	5,000	13,400	20,400	35,000	35,000	
BEAN'S PURCHASE	50	700	700	5,000	5,000	5,000	13,400	20,400	35,000	35,000	
BEDFORD	500	2,000	2,000	76,350	81,350	120,000	47,080	63,720	150,000	150,000	
BELMONT	500	1,400	1,400	65,000	80,000	125,000	25,000	35,000	150,000	150,000	
BENNINGTON	500	2,000	700	25,000	50,000	75,000	27,500	39,500	75,000	75,000	
BENTON	50	700	700	5,000	10,000	15,000	13,400	20,400	35,000	35,000	
BERLIN	150	700	700	14,000	21,000	42,000	18,900	26,400	35,000	35,000	
BETHLEHEM	500	2,000	2,000	50,000	75,000	100,000	25,000	37,500	100,000	100,000	
BOSCAWEN	100	2,000	700	15,800	23,700	31,600	25,000	35,000	50,000	50,000	
BOW	500	2,000	2,000	117,000	143,000	169,000	38,500	50,000	200,000	200,000	
BRADFORD	500	1,400	700	25,000	40,000	50,000	25,000	35,000	50,000	50,000	
BRENTWOOD	400	1,700	1,700	70,000	85,000	98,000	25,000	37,000	85,000	85,000	
BRIDGEWATER	50	700	700	20,000	30,000	40,000	20,000	25,500	35,000	35,000	
BRISTOL	500	1,700	1,700	25,000	30,000	45,000	25,000	45,000	40,000	40,000	
BROOKFIELD	100	1,400	700	30,000	45,000	60,000	25,000	30,000	50,000	50,000	
BROOKLINE	500	2,000	700	70,000	105,000	140,000	30,000	40,000	75,000	75,000	
CAMBRIDGE	50	700	700	5,000	5,000	5,000	13,400	20,400	35,000	35,000	
CAMPTON	500	2,000	700	40,000	60,000	200,000	29,000	37,000	50,000	50,000	
CANAAN	200	1,400	700	65,000	75,000	85,000	24,000	36,000	70,000	70,000	
CANDIA	300	2,000	700	35,000	55,000	70,000	50,000	50,000	300,000	300,000	
CANTERBURY	500	1,400	700	60,000	60,000	60,000	25,000	34,000	75,000	75,000	
CARROLL	500	2,000	2,000	35,000	52,500	70,000	30,000	40,000	75,000	75,000	
CENTER HARBOR	500	1,400	700	15,000	25,000	45,000	20,000	30,000	50,000	50,000	
CHANDLER'S PURCHASE	50	700	700	5,000	5,000	5,000	13,400	20,400	35,000	35,000	
CHARLESTOWN	500	1,400	700	20,000	30,000	40,000	18,000	25,000	50,000	50,000	
CHATHAM	500	2,000	2,000	5,000	5,000	5,000	13,400	20,400	35,000	35,000	
CHESTER	500	2,000	2,000	110,000	140,000	170,000	30,000	60,000	300,000	300,000	
CHESTERFIELD	300	2,000	700	40,000	60,000	80,000	30,000	35,000	70,000	70,000	
CHICHESTER	500	1,400	700	40,000	55,000	70,000	32,500	45,500	100,000	100,000	
CLAREMONT	125	1,400	700	30,000	50,000	77,000	19,600	26,600	50,000	50,000	
CLARKSVILLE	250	1,400	700	15,000	15,000	20,000	13,400	20,400	35,000	35,000	
COLEBROOK	150	700	700 700	10,000 10,000	12,500	15,000	13,400	20,400	35,000 35,000	35,000 35,000	
COLUMBIA	100				15,000	20,000	13,400				



Super-construction	VETER	AN'S TAX	CREDIT			ELDERL	Y EXEMP	TION		
	RSA 72:28	RSA 72:35	RSA 72:29-a			R	SA 72:39-a			
MUNICIPALITY	OPTIONAL VETERAN'S CREDIT	TOTAL DISABILITY CREDIT	SURVIVING SPOUSE VETERAN'S CREDIT	ELDERLY EXEMPTION AMOUNT 65 - 74	ELDERLY EXEMPTION AMOUNT 75 - 79	ELDERLY EXEMPTION AMOUNT 80+	ELDERLY INCOME SINGLE	ELDERLY INCOME MARRIED	ELDERLY ASSET LIMIT SINGLE	ELDERLY ASSET LIMIT MARRIEI
CONWAY	500	2,000	700	37,500	60,000	75,000	21,500	30,000	50,000	50,00
CORNISH	500	1,400	1,400	45,000	60,000	75,000	22,000	30,000	40,000	40,00
CRAWFORD'S PURCHASE	50	700	700	5,000	5,000	5,000	13,400	20,400	35,000	35,00
CROYDON	250	700	700	10,000	20,000	30,000	26,800	40,800	70,000	70,00
CUTT'S GRANT	50	700	700	5,000	5,000	5,000	13,400	20,400	35,000	35,00
DALTON	500	1,400	700	10,000	15,000	20,000	15,000	25,000	40,000	40,00
DANBURY	200	2,000	2,000	25,000	35,000	50,000	25,000	35,000	100,000	100,00
DANVILLE	500	2,000	1,500	65,165	93,304	114,779	32,000	40,000	70,000	70,00
DEERFIELD	500	2,000	700	70,000	110,000	154,000	36,800	52,800	100,000	100,00
DEERING	500	1,400	700	45,000	60,000	75,000	46,900	53,600	250,000	250,00
DERRY	450	2,000	2,000	85,000	125,000	165.000	35,000	45,000	150,000	150,00
DIX GRANT	50	700	700	5,000	5,000	5,000	13,400	20.400	35,000	35,00
DIXVILLE	50	700	700	5,000	5,000	5,000	13,400	20,400	35,000	35,00
DORCHESTER	100	2,000	700	13,000	18,000	23,000	15,000	20,400	35,000	35,00
DOVER	500	2,000	2,000	107,000	149,000	191,000	38,000	52,000	155,000	155,00
DUBLIN	500	700	700	10,000	15,000	20,000	18,400	26,400	35,000	35,00
DUMMER	250	700	700	30,000	40,000	50,000	22,500	35,000	50,000	50,00
DUNBARTON	500	1,400	700	70,650	86,350	157,000	20,000	30,000	50,000	50,00
DURHAM	500	2,000	2,000	125,000	175,000	225,000	32,500	43,700		·
EAST KINGSTON	500	700	700	10,000	15,000	20,000			200,000	200,000
EASTON	250	700	700	5,000	10,000	20,000	13,400	20,400	35,000	35,00
EATON	500	700	700	5,000	10,000	20,000	13,400	20,400	35,000	35,000
EFFINGHAM	500	2,000	2,000	15,000			13,400	20,400	35,000	35,000
ELLSWORTH	200	700	700	20,000	20,000	25,000	18,000	27,000	35,000	52,500
ENFIELD	200	1,400	1,400	46,000	30,000	100,000	20,000	30,000	50,000	50,000
EPPING	500	2,000	700	120,000	69,000	92,000	26,000	36,000	70,000	70,000
EPSOM	500	1,800	700		130,000	140,000	30,000	40,000	70,000	70,000
ERROL	100	1,000		45,000	75,000	120,000	21,775	29,471	55,000	55,000
ERVING'S GRANT	50	700	700	5,000	10,000	20,000	13,400	20,400	35,000	35,000
EXETER			700	5,000	5,000	5,000	13,400	20,400	35,000	35,000
FARMINGTON	500	2,000	700	152,251	183,751	236,251	40,427	51,977	194,251	194,25
FITZWILLIAM	500	2,000	2,000	50,000	70,000	100,000	30,000	50,000	75,000	75,000
FRANCESTOWN	500	2,000	700	30,000	60,000	120,000	25,000	35,000	60,000	60,000
FRANCONIA	500	700	700	40,000	60,000	80,000	13,400	20,400	50,000	50,000
FRANKLIN	500	2,000	700	15,000	20,000	25,000	25,000	37,500	40,000	40,000
FREEDOM	300	1,400	1,400	25,600	64,100	109,900	21,700	29,600	74,300	74,300
FREMONT	250	1,400	700	12,000	25,000	50,000	19,000	25,000	50,000	50,000
GILFORD	500	2,000	700	50,000	70,000	90,000	25,000	35,000	45,000	45,000
GILMANTON	500	2,000	2,000	45,000	60,000	75,000	25,000	35,000	90,000	90,000
	500	1,600	700	60,000	80,000	100,000	20,000	30,000	75,000	75,000
GILSUM	100	1,400	700	30,000	40,000	50,000	18,000	24,000	60,000	60,000
GOFFSTOWN	500	2,000	2,000	45,000	60,000	80,000	35,000	50,000	150,000	150,000
GORHAM	200	700	700	25,000	50,000	100,000	20,900	28,900	50,000	50,000
GOSHEN	500	700	700	20,000	30,000	40,000	14,000	21,000	50,000	50,000
GRAFTON	500	2,000	700	15,000	20,000	25,000	20,000	27,000	40,000	50,000
GRANTHAM	500	700	700	40,000	60,000	75,000	40,000	60,000	100,000	120,000
GREENFIELD	300	700	700	20,000	40,000	60,000	19,000	27,000	50,000	50,000
GREENLAND	500	2,000	2,000	90,000	115,000	145,000	35,000	50,000	125,000	125,000
GREEN'S GRANT	50	700	700	5,000	5,000	5,000	13,400	20,400	35,000	35,000
GREENVILLE	500	1,400	700	20,000	30,000	40,000	18,000	25,000	50,000	50,000
GROTON	500	1,500	700	20,000	35,000	50,000	20,000	30,000	40,000	55,000
HADLEY'S PURCHASE	50	700	700	5,000	5,000	5,000	13,400	20,400	35,000	35,00

	VETER	AN'S TAX	CREDIT	ELDERLY EXEMPTION								
	RSA 72:28	RSA 72:35	RSA 72:29-a			R	SA 72:39-a					
MUNICIPALITY	OPTIONAL VETERAN'S CREDIT	TOTAL DISABILITY CREDIT	SURVIVING SPOUSE VETERAN'S CREDIT	ELDERLY EXEMPTION AMOUNT 65 - 74	ELDERLY EXEMPTION AMOUNT 75 - 79	ELDERLY EXEMPTION AMOUNT 80+	ELDERLY INCOME SINGLE	ELDERLY INCOME MARRIED	ELDERLY ASSET LIMIT SINGLE	ELDERLY ASSET LIMIT MARRIED		
HALE'S LOCATION	500	700	700	5,000	5,000	5,000	13,400	20,400	35,000	35,000		
HAMPSTEAD	500	2,000	700	125,000	150,000	200,000	32,500	40,000	100,000	100,000		
HAMPTON	500	1,400	1,400	120,000	150,000	178,000	38,000	58,000	250,000	250,000		
HAMPTON FALLS	500	1,400	700	125,000	145,000	165,000	39,000	59,000	190,000	190,000		
HANCOCK	300	700	700	35,000	47,500	75,000	22,500	31,000	53,000	53,000		
HANOVER	500	2,000	2,000	80,000	120,000	165,000	32,000	45,000	75,000	75,000		
HARRISVILLE	200	700	700	20,000	25,000	30,000	20,000	27,000	50,000	50,000		
HART'S LOCATION	50	700	700	5,000	5,000	5,000	13,400	20,400	35,000	35,000		
HAVERHILL	500	2,000	700	15,000	25,000	45,000	21,000	35,000	70,000	70,000		
HEBRON	100	700	700	5,000	5,000	5,000	13,400	20,400	35,000	35,000		
HENNIKER	200	2,000	700	130,000	150,000	350,000	48,800	61,000	84,000	84,000		
HILL	300	700	700	20,000	30,000	40,000	18,400	26,000	35,000	35,000		
HILLSBOROUGH	500	2,000	700	34,500	51,750	63,250						
HINSDALE	250	1,400	700	19,500	32,500		30,000	45,000	71,500	71,500		
HOLDERNESS	500	2,000	2,000	25,000		56,000	24,000	28,000	50,000	50,000		
HOLLIS	500	2,000	700		30,000	50,000	20,000	25,000	50,000	50,000		
HOOKSETT	250	2,000		144,000	172,500	201,500	48,000	55,000	150,000	150,000		
HOPKINTON	500		2,000	68,800	96,300	123,800	35,000	50,000	350,000	350,000		
HUDSON		2,000	700	60,000	80,000	100,000	30,000	40,000	150,000	150,000		
	500	2,000	2,000	105,000	125,000	150,000	35,000	45,000	150,000	150,000		
JACKSON	500	1,400	700	23,100	34,650	57,750	23,100	34,650	75,075	75,075		
JAFFREY	500	1,800	700	40,000	60,000	75,000	24,000	30,000	50,000	50,000		
JEFFERSON	50	700	700	25,000	37,500	50,000	35,000	40,000	50,000	75,000		
KEENE	225	2,000	2,000	29,700	37,400	44,900	27,700	37,400	55,000	78,650		
KENSINGTON	500	700	700	155,000	180,000	200,000	42,000	49,500	200,000	200,000		
KILKENNY	50	700	700	5,000	5,000	5,000	13,400	20,400	35,000	35,000		
KINGSTON	300	1,400	700	65,000	85,000	105,000	30,000	30,000	55,000	55,000		
LACONIA	500	2,000	700	50,000	65,000	85,000	23,000	31,000	70,000	70,000		
LANCASTER	100	1,400	700	20,000	25,000	30,000	18,400	26,400	35,000	35,000		
LANDAFF	200	700	700	5,000	5,000	5,000	13,400	20,400	35,000	35,000		
LANGDON	500	2,000	2,000	25,000	50,000	100,000	20,000	27,000	50,000	50,000		
LEBANON	100	1,400	700	45,000	80,000	170,000	36,800	36,800	100,000	100,000		
LEE	500	1,400	700	174,000	210,000	270,000	46,500	59,400	222,500	222,500		
LEMPSTER	300	1,400	700	40,000	60,000	80,000	15,400	22,400	70,000	70,000		
LINCOLN	500	2,000	2,000	50,000	75,000	100,000	25,000	40,000	150,000	150,000		
LISBON	200	700	700	20,000	30,000	50,000	25,000	30,000	45,000	50,000		
LITCHFIELD	300	700	700	50,000	80,000	125,000	30,000	45,000	300,000	300,000		
LITTLETON	500	700	700	35,000	52,500	70,000	30,000	40,000	75,000	75,000		
LIVERMORE	50	700	700	5,000	5,000	5,000	13,400	20,400	35,000	35,000		
LONDONDERRY	500	2,000	2,000	98,900	123,600	164,800	39,600	48,800	133,700	133,700		
LOUDON	500	1,400	700	25,000	50,000	75,000	25,000	35,000	60,000	60,000		
LOW & BURBANK GRANT	50	700	700	5,000	5,000	5,000	13,400	20,400	35,000	35,000		
LYMAN	300	1,400	700	20,000	30,000	40,000	25,000	35,000	50,000	50,000		
LYME	500	2,000	700	135,000	190,000	240,000	30,000	40,000	150,000	150,000		
LYNDEBOROUGH	500	1,400	700	35,000	50,000	70,000	30,000	40,000	70,000	70,000		
MADBURY	500	2,000	700	90,000	110,000	130,000	40,000	50,000	180,000	180,000		
MADISON	500	2,000	700	12,000	25,000	50,000	20,000	35,000	125,000	125,000		
MANCHESTER	400	1,600	1,600	109,500	148,500	195,500	37,000	50,000	90,000	115,000		
MARLBOROUGH	500	1,400	700	10,000	15,000	25,000	20,000	30,000	60,000	60,000		
MARLOW	200	1,400	700	55,000	90,000	110,000	15,000	23,500				
MARTIN'S LOCATION	50	700	700	5,000	5,000	5,000			40,000	40,000		
MASON	500	2,000	700	70,000	100,000	130,000	13,400 30,000	20,400 40,000	35,000 60,000	35,000 60,000		

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	RSA 72:28	RSA 72:35	RSA 72:29-a			R	SA 72:39-a				
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MEREDITH	500	1,500	1,500	40,000	55,000	75,000	25,000	33,000	75,000	75,000	
MERRIMACK	500	2,000	2,000	75,000	100,000	125,000	45,000	60,000	200,000	200,000	
MIDDLETON	400	2,000	700	20,000	25,000	30,000	21,000	33,000	50,000	50,000	
MILAN	100	700	700	20,000	30,000	40,000	18,400	26,400	50,000	50,000	
MILFORD	300	1,400	700	69,000	103,000	137,000	38,600	46,000	85,000	85,000	
MILLSFIELD	50	700	700	5,000	5,000	5,000	13,400	20,400	35,000	35,000	
MILTON	500	1,400	700	42,500	64,000	85,000	30,000	40,000	75,000	75,000	
MONROE	100	700	700	30,000	30,000	30,000	25,000	30,000	50,000	50,000	
MONT VERNON	500	2,000	700	60,000	70,000	80,000	40,000	40,000	75,000		
MOULTONBOROUGH	500	1,400	700	50,000	75,000	100,000	25,000			75,000	
NASHUA	500	2,000	2,000	155,000	180,000	225,000	50,000	35,000	100,000	100,000	
NELSON	500	1,000	700	60,000		110.000		50,000	150,000	150,000	
NEW BOSTON	500	2,000	700		90,000	,	30,000	50,000	60,000	75,000	
NEW CASTLE	500	2,000		88,000	121,000	176,000	35,000	45,000	90,000	90,000	
NEW DURHAM	500	1,400	2,000 700	125,000	175,000	225,000	40,000	55,000	150,000	150,000	
NEW HAMPTON	500			45,000	65,000	90,000	26,000	35,000	60,000	60,000	
NEW IPSWICH	500	2,000	700	35,000	45,000	125,000	30,000	40,000	75,000	75,000	
NEW LONDON	500	2,000	700	50,000	75,000	100,000	22,500	30,000	50,000	50,000	
NEWBURY		2,000	2,000	35,000	50,000	70,000	30,000	45,000	150,000	150,000	
	500	2,000	700	45,000	60,000	75,000	23,000	34,500	75,000	75,000	
NEWFIELDS	500	1,400	700	200,000	200,000	200,000	36,000	48,000	150,000	150,000	
NEWINGTON	500	1,400	700	200,000	300,000	300,000	40,000	60,000	500,000	500,000	
NEWMARKET	500	2,000	700	100,000	125,000	150,000	35,000	50,000	150,000	150,000	
NEWPORT	500	700	700	30,000	45,000	60,000	26,000	33,000	44,000	44,000	
NEWTON	500	1,400	700	65,000	85,000	110,000	25,000	35,000	65,000	65,000	
NORTH HAMPTON	500	2,000	700	120,000	160,000	200,000	40,000	55,000	175,000	175,000	
NORTHFIELD	500	1,400	1,400	75,000	80,000	115,000	31,800	43,000	50,000	50,000	
NORTHUMBERLAND	100	700	700	10,000	15,000	20,000	18,400	26,400	35,000	35,000	
NORTHWOOD	250	1,400	700	87,400	125,000	162,500	35,000	40,000	50,000	50,000	
NOTTINGHAM	500	1,400	700	101,000	142,000	184,000	38,000	48,000	180,000	180,000	
ODELL	50	700	700	5,000	5,000	5,000	13,400	20,400	35,000	35,000	
ORANGE	200	700	700	25,000	33,000	50,000	17,000	29,000	70,000	70,000	
ORFORD	500	2,000	700	15,000	20,000	25,000	25,000	37,500	40,000	40,000	
OSSIPEE	500	2,000	2,000	50,000	75,000	100,000	28,000	39,000	60,000	60,000	
PELHAM	500	2,000	700	50,000	85,000	100,000	25,000	37,000	80,000	80,000	
PEMBROKE	500	2,000	700	35,000	65,000	125,000	18,400	26,400	35,000	35,000	
PETERBOROUGH	500	2,000	700	80,000	120,000	160,000	28,000	45,000	100,000	100,000	
PIERMONT	500	700	700	25,000	35,000	45,000	30,000	37,000	55,000	55,000	
PINKHAM'S GRANT	50	700	700	5,000	5,000	5,000	13,400	20,400	35,000	35,000	
PITTSBURG	100	700	700	15,000	15,000	15,000	13,400	20,400	35,000	35,000	
PITTSFIELD	300	1,400	700	50,000	75,000	125,000	23,140	33,130	43,983	43,983	
PLAINFIELD	500	1,400	700	64,000	92,000	141,000	23,500	30,000	65,000	65,000	
PLAISTOW	500	2,000	700	110,000	150,000	190,000	38,000	53,000	80,000	80,000	
PLYMOUTH	500	2,000	2,000	35,000	45,000	55,000	27,500	37,500	60,000	60,000	
PORTSMOUTH	500	2,000	2,000	120,000	160,000	200,000	40,000	55,000	175,000	175,000	
RANDOLPH	100	700	700	10,000	15,000	20,000	15,900	23,400	35,000	35,000	
RAYMOND	500	2,000	2,000	100,000	110,000	130,000	27,000	37,000	70,000	70,000	
RICHMOND	100	1,400	1,400	10,000	15,000	20,000	13,400	20,400	35,000	35,000	
RINDGE	500	2,000	700	100,000	140,000	200,000	35,000	49,000	150,000	150,000	
ROCHESTER	250	2,000	2,000	48,000	84,000	108,000	31,400	41,500	50,000	50,000	
ROLLINSFORD	500	1,400	1,400	50,000	75,000	100,000	32,000	36,000	100,000	100,000	
ROXBURY	100	700	700	20,000	25,000	30,000	18,400	26,400	50,000	50,000	

	VETER	AN'S TAX	CREDIT	ELDERLY EXEMPTION								
	RSA 72:28	RSA 72:35	RSA 72:29-a			R	SA 72:39-a					
MUNICIPALITY	OPTIONAL VETERAN'S CREDIT	TOTAL DISABILITY CREDIT	SURVIVING SPOUSE VETERAN'S CREDIT	ELDERLY EXEMPTION AMOUNT 65 - 74	ELDERLY EXEMPTION AMOUNT 75 - 79	ELDERLY EXEMPTION AMOUNT 80+	ELDERLY INCOME SINGLE	ELDERLY INCOME MARRIED	ELDERLY ASSET LIMIT SINGLE	ELDERLY ASSET LIMIT MARRIED		
RUMNEY	500	700	700	20,000	25,000	30,000	25,000	30,000	40,000	40,000		
RYE	500	2,000	2,000	75,000	90,000	105,000	40,000	59,900	199,000	199,000		
SALEM	500	2,000	2,000	68,300	102,400	136,500	34,100	45,500	68,300	68,300		
SALISBURY	500	1,400	700	40,000	60,000	80,000	35,000	40,000	75,000	75,000		
SANBORNTON	500	1,400	700	30,000	35,000	40,000	20,000	30,000	50,000	50,000		
SANDOWN	500	2,000	700	85,000	100,000	125,000	50,000	70,000	200,000			
SANDWICH	500	2,000	2,000	15,000	25,000	45,000				200,000		
SARGENT'S PURCHASE	50	700	700	5,000			20,000	30,000	50,000	50,000		
SEABROOK	500				5,000	5,000	13,400	20,400	35,000	35,000		
SECOND COLLEGE GRANT		2,000	700	125,000	150,000	175,000	35,000	47,000	185,000	185,000		
SHARON	50	700	700	5,000	5,000	5,000	13,400	20,400	35,000	35,000		
	300	1,000	700	20,000	30,000	40,000	28,000	45,000	100,000	100,000		
SHELBURNE	100	700	1,400	10,000	20,000	30,000	18,400	26,400	50,000	50,000		
SOMERSWORTH	500	1,400	1,400	50,000	65,000	75,000	32,000	50,000	100,000	100,000		
SOUTH HAMPTON	500	700	700	150,000	180,000	230,000	50,000	60,000	150,000	150,000		
SPRINGFIELD	500	2,000	700	20,000	30,000	40,000	20,000	30,000	50,000	50,000		
STARK	150	800	800	10,000	15,000	20,000	17,400	24,400	35,000	35,000		
STEWARTSTOWN	250	700	700	5,000	7,500	10,000	13,400	20,400	50,000	50,000		
STODDARD	250	700	700	30,000	50,000	60,000	30,000	50,000	60,000	60,000		
STRAFFORD	200	700	700	30,000	40,000	50,000	30,000	40,000	75,000	75,000		
STRATFORD	100	700	700	15,000	25,000	40,000	17,400	22,400	40,000	40,000		
STRATHAM	500	2,000	2,000	60,000	80,000	100,000	36,000	60,000	75,000	75,000		
SUCCESS	50	700	700	5,000	5,000	5,000	13,400	20,400	35,000	35,000		
SUGAR HILL	500	1,400	700	10,000	15,000	20,000	20,000	30,000	50,000	50,000		
SULLIVAN	250	700	700	60,000	75,000	85,000	20,000	30,000	50,000	75,000		
SUNAPEE	500	2,000	1,400	35,000	55,000	75,000	18,000	27,000	50,000	50,000		
SURRY	400	2,000	700	5,000	5,000	5,000	13,400	20,400	35,000	35,000		
SUTTON	500	2,000	700	20,000	30,000	100,000	38,000					
SWANZEY	250	2,000	700	25,000				48,000	80,000	80,000		
TAMWORTH	500	2,000	700		35,000	40,000	24,000	32,000	50,000	50,000		
TEMPLE				20,000	25,000	30,000	25,000	50,000	50,000	80,000		
THOM & MES PURCHASE	100	700	700	25,000	25,000	25,000	13,400	20,400	35,000	35,000		
	50	700	700	5,000	5,000	5,000	13,400	20,400	35,000	35,000		
THORNTON	500	1,400	700	30,000	40,000	50,000	25,000	40,000	75,000	75,000		
TILTON	500	2,000	2,000	50,000	80,000	125,000	26,000	34,000	70,000	70,000		
TROY	250	1,800	1,800	12,000	25,000	50,000	13,400	20,400	40,000	40,000		
TUFTONBORO	500	2,000	700	20,000	40,000	60,000	24,000	36,000	52,500	52,500		
UNITY	500	700	700	7,000	14,000	28,000	18,400	26,400	35,000	35,000		
WAKEFIELD	500	2,000	2,000	46,000	62,000	77,000	20,000	30,000	150,000	150,000		
WALPOLE	500	1,400	700	20,000	30,000	40,000	17,500	24,000	50,000	50,000		
WARNER	500	1,400	700	50,000	75,000	100,000	30,000	45,000	85,000	85,000		
WARREN	500	700	700	15,000	20,000	25,000	20,000	40,000	50,000	50,000		
WASHINGTON	150	1,500	700	20,000	30,000	40,000	18,400	26,400	35,000	35,000		
WATERVILLE VALLEY	500	1,400	700	20,000	30,000	40,000	13,400	20,400	35,000	35,000		
WEARE	500	1,400	2,000	70,000	90,000	300,000	33,000	44,000	80,000	80,000		
WEBSTER	500	2,000	700	63,750	76,500	89,250	25,000	34,000	75,000	75,000		
WENTWORTH	200	700	700	10,000	15,000	25,000	17,000	26,000	45,000	45,000		
WENTWORTH LOCATION	50	700	700	5,000	5,000	5,000	13,400	20,400	35,000	35,000		
WESTMORELAND	200	1,400	700	15,000	20,000	25,000						
WHITEFIELD	500	1,500	1,500	10,000			18,400	26,400	35,000	35,000		
WILMOT	500	1,400	700		20,000	40,000	18,400	26,400	50,000	50,000		
WILTON	350	1,400	700	15,000 35,000	20,000 50,000	40,000	18,400	26,400	35,000	35,000		
**************************************	300	1.000	700	55,000	50 HHH	70,000	25,000	40,000	70,000	70,000		

	VETERAN'S TAX CREDIT ELDERLY EXEMPTION									
	RSA 72:28	RSA 72:35	RSA 72:29-a				ISA 72:39-a			
MUNICIPALITY	OPTIONAL VETERAN'S CREDIT	TOTAL DISABILITY CREDIT	SURVIVING SPOUSE VETERAN'S CREDIT	ELDERLY EXEMPTION AMOUNT 65 - 74	ELDERLY EXEMPTION AMOUNT 75 - 79	ELDERLY EXEMPTION AMOUNT 80+	ELDERLY INCOME SINGLE	ELDERLY INCOME MARRIED	ELDERLY ASSET LIMIT SINGLE	ELDERLY ASSET LIMIT MARRIED
WINDHAM	500	2,000	2,000	160,000	190,000	500,000	45,000	55,000	160,000	160,000
WINDSOR	250	1,400	700	5,000	5,000	5,000	13,400	20,400	35,000	35,000
WOLFEBORO	500	1,400	700	60,000	90,000	120,000	27,500	37,500	100,000	100,000
WOODSTOCK	500	2,000	2,000	40,000	60,000	80,000	30,000	40,000	75,000	75,000