

TOWN OF JAFFREY, NEW HAMPSHIRE
Eligibility Requirements for all Exemptions
- Application Deadline for all Exemptions is April 15th –

BLIND

- owner or spouse can apply
- must be declared legally blind, Town must be able to verify with State Services to Blind & Visually Impaired in Concord, NH (271-3537)

Exemption: \$15,000 off assess value.

SOLAR

- passive solar does not qualify
- system must be operational

Exemption: up to \$10,000 off assessed value, based on receipts for costs incurred to establish the system.

ELDERLY

- must be at least 65 year of age by April 1 of the tax year for which they are applying
- completed elderly worksheet must be submitted with green exemption card, both must be signed

Income limits: \$24,000 if single, \$30,000 if married. This includes Social Security.

- verification in the form of IRS 1040 or signed statement indicating they no longer file an income tax return must be supplied

Assets: not more than \$50,000. This does not include residential real estate.

Residency requirement: three (3) consecutive years in New Hampshire

Exemption amount: 65 – 74 years of age = \$40,000 off assessment
75 – 79 years of age = \$60,000 off assessment
80 and over = \$75,000 off assessment

PHYSICALLY HANDICAPPED

This exemption simply removes the assessed value of any improvement made to the residence for the purpose of assisting a handicapped person to propel themselves. Thus, if a building is equipped with a wheelchair ramp, the assessment associated with the ramp is deducted from the total assessment. However, if there is a ramp but no value has been assigned, the exemption would not apply. If the building has other improvements designed to assist a handicapped person, but the improvements are not something which aids movement, the improvements do not qualify.

TOTALLY & PERMANENTLY DISABLED

- owner or spouse (of at least five years) may apply
- must be declared totally and permanently disabled by the Social Security Administration and provide proof of such

Residency requirement: five (5) years in New Hampshire

- two types of tax credit: Basic (\$200 off taxes each year); Service connected total/permanent disability (\$1,800 off taxes each year)
- applicant can receive both credits if eligible for both
- if husband and wife meet criteria, both may receive benefit

- List of Qualifying Wars / Conflicts -

- (a) "Spanish War" between April 21, 1898 and April 11, 1899;
- (b) "Philippine Insurrection" between April 12, 1899 and July 4, 1902, extended to July 15, 1903, for service in the Moro Provinces;
- (c) "Boxer Rebellion" between June 16, 1900 and May 2, 1901;
- (d) "World War I" between April 6, 1917, and November 11, 1918, extended to April 1, 1920, for service in Russia; provided that military or naval service on or after April 6, 1917 and November 11, 1918, shall be considered as World War I service.
- (e) "World War II" between December 7, 1941, and December 31, 1946;
- (f) "Korean Conflict" between June 25, 1950, and January 31, 1955;
- (g) "Vietnam Conflict" between December 22, 1961, and May 7, 1975;
- (h) "Vietnam Conflict" between July 1, 1958, and December 22, 1961, *if* the resident earned the *Vietnam Service Medal* or the *Armed Forces Expeditionary Medal*.
- (i) Any other war or armed conflict that has occurred since May 8, 1975, *and* in which the resident earned an *Armed Forces Expeditionary Medal*.