



TOWN OF  
**PETERBOROUGH**  
ASSESSING  
www.townofpeterborough.com

1 Grove Street  
Peterborough, NH 03458  
Office: (603) 924-8000, Ext 132  
Fax: (603) 924-8001  
Email: lsmith@townofpeterborough.us

### *Exemptions*

#### ***Blind Exemption (RSA 72:37):***

Deadline to apply: April 15th of the current year.

- Exemption amount: \$15,000 off the assessed value.
- Deadline to apply: April 15th of the current year.
- Must be legally blind as determined by the Blind Services Department of the Vocational Rehabilitation Division of the Education Department.
- Must own and occupy the residence.

#### ***Elderly Exemption (RSA 72:39):***

Deadline to apply: April 15th of the current year.

- Exemption amount:
  - 65-74 years of age: \$80,000
  - 75-79 years of age: \$120,000
  - 80+ years of age: \$160,000
- INCOME limit of \$28,000 if single, \$45,000 if married (including Social Security).
- ASSETS not in excess of \$100,000 excluding the value of residential real estate up to the minimum lot size specified by zoning.
- Applicant must be 65 years old as April 1<sup>st</sup> of the tax year applying. (Married couples, the eldest should apply)
- You must be a resident of New Hampshire for at least 3 years prior to April 1<sup>st</sup> of the year you are applying.
- Applicant must own real estate individually, own jointly or in common with another or be married to an individual for at least five years who owns real estate within the community.
- Property must meet the definition of a residential real estate, per RSA 79:39-a (c), which includes the housing unit, which are the person's principal home and related structures. It does not include attached dwelling units and unattached structures used or intended for commercial or other non-residential purposes.
- 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 years.



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*Exemptions (Cont.)*

- If you hold a life estate in the property or your property is owned by a trust, you must also submit a completed form PA33 (Statement of Qualification) **and** submit a copy of the deed showing the assigned ownership of the life estate **or** a copy of the Declaration of Trust, including a list of beneficiaries **or** a completed Certification of Trust per RSA 564-B: 10-1013.
- You must complete a State PA 29 Green form and submit to the Assessing Office no later than April 15<sup>th</sup> of the year you are applying.
- You must complete an Elderly Application Worksheet and provide backing documents and submit to the above office by the same date.