

**72:27-a Procedure for Adoption, Modification, or Rescission. –**

I. Any town or city may adopt the provisions of RSA 72:28, RSA 72:29-a, RSA 72:35, RSA 72:37, RSA 72:37-b, RSA 72:38-b, RSA 72:39-a, RSA 72:62, RSA 72:66, RSA 72:70, or RSA 72:76 in the following manner:

(a) In a town, other than a town that has adopted a charter pursuant to RSA 49-D, the question shall be placed on the warrant of a special or annual town meeting, by the governing body or by petition pursuant to RSA 39:3.

(b) In a city or town that has adopted a charter pursuant to RSA 49-C or RSA 49-D, the legislative body may consider and act upon the question in accordance with its normal procedures for passage of resolutions, ordinances, and other legislation. In the alternative, the legislative body of such municipality may vote to place the question on the official ballot for any regular municipal election.

II. The vote shall specify the provisions of the property tax exemption or credit, the amount of such exemption or credit, and the manner of its determination, as listed in paragraph I. If a majority of those voting on the question vote "yes," the exemption or credit shall take effect within the town or city, on the date set by the governing body, or in the tax year beginning April 1 following its adoption, whichever shall occur first.

III. A municipality may modify, if applicable, or rescind the exemption or credits provided in paragraph I in the manner described in this section.

IV. An amendment to a statutory provision listed in paragraph I related to an exemption or credit amount or to the eligibility or application of an exemption or credit, shall apply in a municipality which previously adopted the provision only after the municipality complies with the procedure in this section, unless otherwise expressly required by law.

**Source.** 2003, 299:1; 299:23. 2004, 170:3. 2008, 224:3, eff. July 1, 2008.

**72:33 Application for Exemption or Tax Credit. –**

I. No person shall be entitled to the exemptions or tax credits provided by RSA 72:28, 29-a, 30, 31, 32, 35, 36-a, 37, 37-a, 37-b, 38-b, 39-b, 62, 66, and 70 unless the person has filed with the selectmen or assessors, by April 15 preceding the setting of the tax rate, a permanent application therefor, signed under penalty of perjury, on a form approved and provided by the commissioner of revenue administration, showing that the applicant is the true and lawful owner of the property on which the exemption or tax credit is claimed and that the applicant was duly qualified upon April 1 of the year in which the exemption or tax credit is first claimed, or, in the case of financial qualifications, that the applicant is duly qualified at the time of application. The form shall include the following and such other information deemed necessary by the commissioner:

(a) Instructions on completing and filing the form, including an explanation of the grounds for requesting tax exemptions and credits pursuant to RSA 72.

(b) Sections for information concerning the applicant, the property for which the relief is sought, and other properties owned by the person applying.

(c) A section explaining the appeal procedure and stating the appeal deadline in the event the municipality denies the tax relief request in whole or in part.

(d) A place for the applicant's signature with a certification by the person applying that the application has a good faith basis and the facts in the application are true.

I-a. If any person, otherwise qualified to receive an exemption or credit, shall satisfy the selectmen or assessors that he or she was prevented by accident, mistake, or misfortune from filing a permanent application or amended permanent application on or before April 15 of the

year in which he or she desires the exemption to begin, said officials may receive the application at a later date and grant an exemption or credit for that year; but no such application shall be received or exemption or credit granted after the local tax rate has been approved for that year.

II. Any person who changes residence after filing such a permanent application shall file an amended permanent application on or before December 1 immediately following the change of residence. The filing of the permanent application shall be sufficient for said persons to receive these exemptions or tax credits on an annual basis so long as the applicant does not change residence.

III. If the selectmen or assessors are satisfied that the applicant has willfully made any false statement in the application to obtain an exemption or tax credit, they may refuse to grant the exemption or tax credit.

IV. [Repealed.]

V. In addition to the above requirements, applicants for exemption who claim ownership pursuant to RSA 72:29, VI shall file with their application an additional statement signed under penalty of perjury, on a form approved and provided by the commissioner of revenue administration, showing they meet the requirements of RSA 72:29, VI.

VI. The assessing officials may require applicants for any exemption or tax credit to file the information listed in RSA 72:34, or the statement required by RSA 72:33, V periodically but no more frequently than annually. Failure to file such periodic statements may, at the discretion of the assessing officials, result in a loss of the exemption or tax credit for that year.

**Source.** 1947, 240:1, par. 29-d. RSA 72:33. 1969, 55:1. 1973, 544:8. 1977, 502:1. 1983, 155:8; 385:1. 1987, 325:1. 1991, 70:14. 1994, 102:2; 390:3, 8. 1995, 265:3, 20. 1996, 140:7. 1997, 281:1. 2003, 131:1; 299:6, 25, 26. 2007, 182:3, eff. April 1, 2007.

## **Solar Energy Systems Exemption**

### **Section 72:61**

**72:61 Definition of Solar Energy Systems.** – In this subdivision "solar energy system" means a system which utilizes solar energy to heat or cool the interior of a building or to heat water for use in a building and which includes one or more collectors and a storage container. "Solar energy system" also means a system which provides electricity for a building by the use of photovoltaic panels.

**Source.** 1975, 391:1. 1993, 93:1, eff. April 1, 1993.

### **Section 72:62**

**72:62 Exemption for Solar Energy Systems.** – Each city and town may adopt under RSA 72:27-a an exemption from the assessed value, for property tax purposes, for persons owning real property which is equipped with a solar energy system as defined in RSA 72:61.

**Source.** 1975, 391:1. 1991, 70:26. 1993, 93:2. 2003, 299:17, eff. April 1, 2003.

### **Section 72:63**

**72:63 Procedure for Adoption.** – [Repealed 2003, 299:29, VI, eff. April 1, 2003.]

### **Section 72:64**

**72:64 Application for Exemption.** – Applications for exemptions under RSA 72:62 shall be governed by the provisions of RSA 72:33, 72:34, and 72:34-a.

**Source.** 1975, 391:1. 1977, 502:4. 1983, 155:10. 1995, 265:8, eff. Jan. 1, 1996.

## **Wind-Powered Energy Systems Exemption**

### **Section 72:65**

**72:65 Definition of Wind-Powered Energy Systems.** – In this subdivision "wind-powered energy system" means any wind-powered devices which supplement or replace electrical power supplied to households or businesses at the immediate site.

**Source.** 1977, 185:1, eff. Aug. 13, 1977.

### **Section 72:66**

**72:66 Exemption for Wind-Powered Energy Systems.** – Each city and town may adopt under RSA 72:27-a an exemption from the assessed value, for property tax purposes, for persons owning real property which is equipped with a wind-powered energy system.

**Source.** 1977, 185:1. 1991, 70:28. 2003, 299:18, eff. April 1, 2003.

### **Section 72:67**

**72:67 Procedure for Adoption.** – [Repealed 2003, 299:29, VII, eff. April 1, 2003.]

### **Section 72:68**

**72:68 Application for Exemption.** – Applications for exemptions under RSA 72:66 shall be governed by the provisions of RSA 72:33, 72:34, and 72:34-a.

**Source.** 1977, 185:1; 502:6. 1983, 155:10. 1995, 265:9, eff. Jan. 1, 1996.