

TAXATION

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**TAXATION**

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

## TAXATION

### Article I Exemption for the Blind

**[Adopted 5-14-2008 Town Meeting Article No. 26.]**

#### **§ 80-1. Grant of exemption.**

The Town votes to modify the property tax exemptions for the legally blind under the provisions of RSA 72:37. The exemption from assessed value for qualified taxpayers shall be \$75,000.

#### **§ 80-2. Qualifications.**

To qualify, the person must have resided in New Hampshire for at least one (1) year prior to the tax year, must be legally blind as determined by the blind services program, bureau of vocational rehabilitation, or department of education, must occupy the property as his/her principal place of abode, and must own the property individually or jointly, or if owned by a spouse, they must have been married for at least five (5) years.

### Article II Elderly Exemption

**[Adopted 5-14-2008 Town Meeting Article No. 24.]**

#### **§ 80-3. Grant of exemption.**

The Town votes under the provisions of RSA 72:39-b to modify the elderly exemptions from property tax for qualified taxpayers, based on assessed value, to be as follows: for a person 65 through 74 years of age, \$117,000; for a person 75 through 79 years of age, \$143,000; for a person 80 years of age and older, \$169,000.

#### **§ 80-4. Qualifications.**

Under RSA 72:39-b, to qualify, the person must have been a New Hampshire resident for at least three (3) 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 five (5) consecutive years. In addition, a single taxpayer must have a net income, from all sources, of not more than \$38,500 or, if married, a combined net income of \$50,000, from all sources, of not more than \$50,000; and own net assets not in excess of \$200,000 excluding the value of the person's actual residence and the land upon which it is constructed, up to two (2) acres.

Article III  
**Exemption for the Disabled**

**[Adopted 5-14-2008 Town Meeting Article No. 25.]**

**§ 80-5. Grant of exemption.**

The Town votes to modify the property tax exemption for the disabled under the provisions of RSA 72:37-b. The exemption from assessed value for qualified taxpayers shall be \$143,000.

**§ 80-6. Qualifications.**

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/her principal place of abode, and must own the property individually or jointly, or if owned by a spouse, they must have been married for at least five (5) years, have had in the calendar year preceding April 1 a net income, from all sources, of not more than \$38,500 if single and \$50,000, from all sources, if married and own net assets not in excess of \$200,000 excluding the value of the person's actual residence and land upon which it is constructed up to two (2) acres .

Article IV  
**Veterans' Tax Credit**

**[Adopted 3-10-2004 Town Meeting Article No. 35.]**

**§ 80-7. Grant of credit.**

The Town adopts the provisions of RSA 72:28, II for an optional veterans' credit and an expanded qualifying war service for veterans seeking the credit. The optional veterans' credit is \$500.

**§ 80-8. Qualifications.**

To qualify, the veteran must be a New Hampshire resident for one (1) year preceding April 1 in the year in which the tax credit is claimed. Must have served no less than ninety (90) days active duty during a qualifying war or armed conflict period as per RSA 72:28 V. Veteran must have been honorably discharged or an officer honorably separated from service.

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Article V  
**Service-Connected Disability Credit**

**[Adopted 3-10-2004 Town Meeting Article No. 33.]**

**§ 80-9. Grant of Credit.**

The Town adopts the provisions of RSA 72:35, I-a for an optional property tax credit for a service-connected total disability. The optional disability credit is \$2,000.

**§ 80-10. Qualifications.**

To qualify, the veteran must have been honorably discharged or an officer that was honorably separated from the military service of the United States and who has a total and permanent service-connected disability, or who is a double amputee or paraplegic because of service-connected injury, or the surviving spouse of such a person. Veteran must supply the assessors or selectmen certification from the United States Department of Veterans' Affairs that the applicant is rated totally and permanently disabled from service connection.

Article VI  
**Tax Credit for Surviving Spouse of Member of Armed Forces Killed on Active Duty**

**[Adopted 3-10-2004 Town Meeting Article No. 34.]**

**§ 80-11. Grant of credit.**

The Town adopts the provisions of RSA 72:29-a, II, for an optional tax credit of \$2,000 for the surviving spouse of any person who was killed or died while on active duty in the armed forces of the United States or any of the armed forces of any of the governments associated with the United States in the wars, conflicts or armed conflicts, or combat zones set forth in RSA 72:28.

Article VII  
**Solar Energy Systems Exemption**

**[Adopted 3-11-1980 Town Meeting Article No. 7.]**

**§ 80-12. Adoption of statutory provisions. [Revised 3-9-2016 Town Meeting Article 19.]**

The Town adopts the provisions of RSA 72:62 to grant property tax exemption for real property equipped with a solar energy heating or cooling system. Exemptions shall be in the amount of 100% of the cost of equipment and installation of the system.

**§ 80-13. Definitions.**

RSA 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.

Article VIII  
**Wood Heating Energy Systems Exemption**

**[Adopted 3-11-1980 Town Meeting Article No. 8.]**

**§ 80-14. Adoption of statutory provisions.**

The Town adopts the provisions of RSA 72:70 to grant a property tax exemption for real property equipped with a wood heating energy system which exemption shall be 50% of the cost of the wood heating energy system up to a maximum of \$3,000.

**§ 80-15. Definitions.**

RSA 72:69 Definition of Woodheating Energy System. In this subdivision “woodheating energy system” means a wood burning appliance designed to operate as a central heating system to heat the interior of a building. The appliance may burn wood solely or burn wood in combination with another fuel. A central heating system shall include a central appliance to distribute heat by a series of pipes, ducts or similar distribution system throughout a single building or group of buildings. A wood burning appliance shall not include a fireplace, meaning a hearth, fire chamber or similarly prepared place with a chimney intended to be used in an open configuration whether or not it may also be closed and operated closed; or a wood stove meaning a wood burning appliance designed for space heating purposes which does not operate as a central heating system or as a sole source of heat.

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Article IX  
**Real Estate Tax Liens**

**[Adopted 3-15-1989 Town Meeting Article No. 18.]**

**§ 80-16. Adoption of procedure.**

The Town adopts the provisions of RSA 80:56-86 for a real estate tax lien procedure. These statutes provide that tax sales to private individuals for non-payment of 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 a land and building for unpaid taxes.

Article X  
**Semi-Annual Collection of Taxes**

**[Adopted 3-11-1992 Town Meeting Article No. 18.]**

**§ 80-17. Adoption of statutory provisions.**

The Town voted to adopt the provisions of RSA 76:15a which would provide for the semi-annual collection of property taxes.