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## Appeal

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If you believe you have been unfairly denied an Elderly Exemption, you may appeal in writing, on or before September 1<sup>st</sup> to the NH Board of Tax and Land Appeals or Carroll County Superior Court.

## Assistance

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The staff at the Town Office is available Monday through Thursday from 8:00 a.m. to 3:00 p.m. to assist with your application process, and to answer any questions you may have.

## Resources

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On the Web:

<https://www.revenue.nh.gov/mun-prop/property/exemptions-tax-credits.htm>

[www.TownofFreedom.net](http://www.TownofFreedom.net)

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# UNDERSTANDING ELDERLY EXEMPTION

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*An informational brochure  
provided for your convenience.*

*Please contact the Freedom Town  
Office if you have any further  
questions or require additional help.*

## Town of Freedom

33 Old Portland Road  
P.O. Box 227  
Freedom, NH 03836  
(603) 539-6323

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## Qualifying for Exemption

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Elderly homeowners who meet certain qualifications are eligible to receive a limited exemption from taxation of their property taxes.

### Qualifications:

- Must be at least 65 years of age on or before April 1<sup>st</sup> of the tax year in which exemption is claimed
- Must be a New Hampshire resident for at least three (3) years
- Must own the property individually or jointly, or if the property is owned by the spouse, they must have been married for at least five years
- Must have an annual income of not more than \$19,000 for an individual, or a combined income of not more than \$25,000 for a married couple
- Must not own assets in excess of \$50,000, excluding the value of their primary residence with two acres of land
- Applicant must own residential property in the town and it must be his/her principal place of abode

## Applying for an Exemption

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To apply for the Elderly Exemption, simply provide a completed Form PA-29, along with the Income Verification Worksheet, and all supporting documentation. These application forms are available at the Town Office. To qualify for the tax exemption during the current year, the application must be made no later than **April 15<sup>th</sup>**.

Once the application and supporting paperwork is received, it will be reviewed and either approved or denied by the Board of Selectmen. The applicant will be notified by mail of the decision.

If approved, your tax bill will reflect the adjusted taxable amounts. Half will be applied to the first half property tax bill and the remaining half of the exemption will be applied to the second half property tax bill.

The Town of Freedom reserves the right to request verification of residency and property ownership, and will need to periodically confirm income eligibility status.

## Exemption Amounts

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Exemption amounts vary from town to town. Freedom voters decided at the March 1997 Town Meeting to enact the following Elderly Exemption amounts:

|           |   |                    |
|-----------|---|--------------------|
| *\$12,000 | - | 65-74 years of age |
| *\$25,000 | - | 75-79 years of age |
| *\$50,000 | - | 80 years or older  |

\*The total assessment of your property is reduced by the qualifying amount listed above. For example, if you are 76 years of age and your property is assessed for \$150,000, you would pay taxes on \$125,000 of value (\$150,000 less \$25,000 exemption=\$125,000 in taxable value).