
Chapter 178, TAXATION

ARTICLE I, Semiannual Collection of Property Taxes

Superseded by Town Charter 7-11 (Amended by the Merrimack Town Council 11-5-2009; November 21, 2019)

ARTICLE II, Elderly Tax Exemptions

The elderly exemptions from property tax in the Town of Merrimack, based on assessed value, for qualified taxpayers, are as follows:

for a person 65 years of age up to 75 years, \$75,000— **\$85,000**;

for a person 75 years of age up to 80 years, \$100,000— **\$115,000**;

for a person 80 years of age or older, \$125,000— **\$125,000**.

To qualify, the person must have been a New Hampshire resident for at least three 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 years. In addition, the taxpayer must have a net income of less than \$45,000 or, if married, a joint income of less than \$60,000; and own net assets not in excess of \$200,000, excluding the value of the person's residence.

(Article 10, 3-2-1976 by ballot by the Annual Town Meeting, Amended by Article 10, 3-14-1978; Article 11, 3-14-1978; Article 8, 5-11-1982; Article 10, 5-8-1989; Article 28, 4-8-1997; Article 16, 3-10-1998; Article 24, 3-9-1999; Article 23, 4-9-2002; Article 21, 4-12-2005; Article 22, 4-12-2005, Article 2, 12-3-2009.)

ARTICLE III, Election Not to Collect Resident Tax

The Town has chosen, pursuant to the provisions of RSA 72:1-c not to assess, levy and collect a resident tax. (Article voted in the affirmative 11-4-1986)

ARTICLE IV, Exemption for the Blind

The Town has adopted the provisions of RSA 72:37 for the exemption for the blind from property tax. This statute provides that every inhabitant who is legally blind shall be exempt each year from the property tax on a residence to the value of \$15,000. (Article 13, voted in the affirmative 5-13-1986)

ARTICLE V, Optional Veterans' Credit

The Town has adopted the provisions of RSA 72:28 and 72:28-b for an optional veterans' property tax credit and an expanded qualifying war service for veterans seeking the tax credit. The optional veterans' tax credit is \$500 per year. In order to qualify, a veteran must meet the qualifications contained within RSA 72:28 and 72:28-b. (Article 22, voted in the affirmative 5-8-1990; amended by Article 17, 4-13-2004; Article 6 of the 2007 Town Meeting; Article 3 of the 4-10-2018 Town Meeting)

ARTICLE VI, Optional Property Tax Credit

The Town has adopted the provisions of RSA 72:35 for an optional property tax credit on residential property for a service connected total disability. The credit is \$4,000 per year. In order to qualify, a veteran, or his or her spouse, must meet the qualifications contained within RSA 72:35. (Article 23, voted in the affirmative 5-8-1990 by ballot of the Annual Town Meeting; amended by Article 16, voted in the affirmative 4-13-2004)

ARTICLE VII, Exemption for the Disabled

The Town has adopted a property tax exemption for the disabled. The exemption, based on assessed value, for qualified taxpayers shall be \$75,000. To qualify, the person must have been a New Hampshire resident for at least five years and own and occupy the real estate individually or jointly, or if the real estate is owned by a spouse, they must have been married for at least five years. In addition, the taxpayer must have a net income of not more than \$50,000 or, if married, a combined income of not more than \$67,500; and own net assets not in excess of \$200,000, excluding the value of the person's residence. In order to qualify, the applicant must meet the qualifications contained in RSA 72:37-b.

(Article 29, voted in the affirmative 4-8-1997 by ballot by the Annual Town Meeting; amended by Article 24, 4-9-2002 by ballot of the Annual Town Meeting; Article 6 of the 2007 Annual Town Meeting; Amended by Town Council 10-26-2017)

ARTICLE VIII, Credit for Veterans' Surviving Spouses

The Town has adopted the provisions of RSA 72:29-a(II) to increase a surviving spouse's property tax credit for surviving spouses of veterans who died while on active duty in the armed forces of the United States. The tax credit for a surviving spouse shall be \$2,000 per year. In order to qualify, a surviving spouse of a veteran must meet the qualifications contained within RSA 72:29-a. (Article 18, voted in the affirmative 4-13-2004 by ballot of the Annual Town Meeting; Amended by the Merrimack Town Council December 3, 2009)

ARTICLE IX, Solar Exemption

- A. Pursuant to RSA 72:27-a, the Town of Merrimack has adopted a solar energy systems real property tax exemption, based on assessed value, as follows:

- (1) 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. The term "solar energy system" also means a system which provides electricity for a building by the use of photovoltaic panels.
- (2) Criteria for exemption. The exemption will be given if it follows the prescribed definition of the solar energy system as described in subsection (a) of this section and all necessary applications and information have been received from the applicant.
- (3) Amount of exemption. The exemption shall equal 100 percent of the total assessed value in the solar energy system, up to a maximum of \$25,000.

Authenticated:

Thomas P. Koenig, Town Council Chairman

Date

Diane Trippett, Town Clerk / Tax Collector

Date

TITLE V TAXATION

CHAPTER 72 PERSONS AND PROPERTY LIABLE TO TAXATION

Property Taxes

Section 72:39-a

72:39-a Conditions for Elderly Exemption. –

I. No exemption shall be allowed under RSA 72:39-b unless the person applying therefor:

(a) Has resided in this state for at least 3 consecutive years preceding April 1 in the year in which the exemption is claimed.

(b) Had in the calendar year preceding said April 1 a net income from all sources, or if married, a combined net income from all sources, of not more than the respective amount applicable to each age group as determined by the city or town for purposes of RSA 72:39-b. Under no circumstances shall the amount determined by the city or town be less than \$13,400 for a single person or \$20,400 for married persons. The net income shall be determined by deducting from all moneys received, from any source including social security or pension payments, the amount of any of the following or the sum thereof:

(1) Life insurance paid on the death of an insured;

(2) Expenses and costs incurred in the course of conducting a business enterprise;

(3) Proceeds from the sale of assets.

(c) Owns net assets not in excess of the amount determined by the city or town for purposes of RSA 72:39-b, excluding the value of the person's actual residence and the land upon which it is located up to the greater of 2 acres or the minimum single family residential lot size specified in the local zoning ordinance. The amount determined by the city or town shall not be less than \$35,000. A city or town may set a combined net assets amount for married persons in such greater amount as the legislative body of the city or town may determine.

"Net assets" means the value of all assets, tangible and intangible, minus the value of any good faith encumbrances. "Residence" means the housing unit, and related structures such as an unattached garage or woodshed, which is the person's principal home, and which the person in good faith regards as home to the exclusion of any other places where the person may temporarily live. "Residence" shall exclude attached dwelling units and unattached structures used or intended for commercial or other nonresidential purposes.

II. Additional requirements for an exemption under RSA 72:39-b shall be that the property is:

(a) Owned by the resident; or

(b) Owned by a resident jointly or in common with the resident's spouse, either of whom meets the age requirement for the exemption claimed; or

(c) Owned by a resident jointly or in common with a person not the resident's spouse, if the resident meets the applicable age requirement for the exemption claimed; or

(d) Owned by a resident, or the resident's spouse, either of whom meets the age requirement for the exemption claimed, and when they have been married to each other for at least 5 consecutive years.

III. Upon the death of an owner residing with a spouse pursuant to subparagraph II(b) or II(d), the combined net asset amount for married persons determined by the city or town shall continue to apply to the surviving spouse for the purpose of the exemption granted under RSA 72:39-b until the sale or transfer of the property by the surviving spouse or until the remarriage of the surviving spouse.

Source. 1996, 140:1. 2003, 299:14, 15. 2004, 238:3. 2006, 212:1, eff. June 1, 2006.

*Town of Merrimack, NH
Monday, February 14, 2022*

Chapter 178. Taxation

Article I. Elderly Tax Exemptions

§ 178-1. Exemptions established; qualifications.

- A. The elderly exemptions from property tax in the Town of Merrimack, based on assessed value, for qualified taxpayers, are as follows:
- (1) For a person 65 years of age up to 75 years: \$75,000.
 - (2) For a person 75 years of age up to 80 years: \$100,000.
 - (3) For a person 80 years of age or older: \$125,000.
- B. To qualify, the person must have been a New Hampshire resident for at least three 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 years. In addition, the taxpayer must have a net income of less than \$45,000 or, if married, a joint income of less than \$60,000 and own net assets not in excess of \$200,000, excluding the value of the person's residence.