

## CHAPTER 209

### TAXATION

[**HISTORY:** Adopted by the Town Meeting of the Town of Hillsborough as noted in article histories. Amendments noted where applicable.]

#### GENERAL REFERENCES

Deputy Tax Collectors — See Ch. 79.

Waiver of vehicle registration fee for incarcerated members of armed services — See Ch. 221, Art. I.

#### ARTICLE I

##### Solar Energy Exemption

[Adopted by the ATM 3-8-2011 as Art. 21]

*[Note: This article supersedes former Article I, Solar Energy Exemption, adopted by the ATM 3-2-1976 by Art. 3.]*

#### § 209-1 Exemption granted.

The town voted to adopt the provisions of RSA 72:62 an exemption from the assessed value, for property taxes purposes, for persons owning real property which is equipped with a solar energy system. Such exemption shall be in an amount equal to 100% of the assessed value of the qualifying solar energy systems as defined by RSA 72:61, up to a maximum exemption of \$30,000.

#### ARTICLE II

##### Exemptions for Senior Citizens

[Adopted by the ATM 3-09-2004 as Art. 23]

*[Note: This article supersedes former Article II, Expanded Exemptions for Senior Citizens, adopted by the ATM 3-14-1978 by Art. 2, former Article III, Adjusted Elderly Exemption, adopted by the ATM 3-9-1982 by Art. 25 and previous exemption and requirements adopted by the ATM 3-11-1997 by Art. 3 and ATM 03-08-2001 by Art. 19.]*

#### § 209-2 Exemption modified.

The town voted to modify the elderly exemptions from property tax in the Town of Hillsborough, based on assessed value, for qualified taxpayers, to be as follows:

- A. For a person 65 years of age up to 75 years, \$30,000;
- B. For a person 75 years of age up to 80 years, \$45,000;
- C. For a person 80 years of age or older \$55,000.

### **§ 209-3 Qualifications.**

To qualify, the person must have been a New Hampshire resident for at least five 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 not more than \$25,000 or, if married, a combined net income of less than \$40,000; and own net assets not in excess of \$71,500 excluding the value of the person's residence.

### **ARTICLE III**

#### **Wind-Powered Energy System Exemption**

[Adopted by the ATM 3-8-2011 as Art. 22]

### **§ 209-4 Exemption granted.**

The town voted to adopt the provisions of RSA 72:66 an exemption from the assessed value, for property taxes purposes, for persons owning real property which is equipped with a wind-powered energy system. Such exemption shall be in an amount equal to 100% of the assessed value of qualifying wind-power energy systems as defined by RSA 72:65, up to a maximum exemption of \$30,000.

### **ARTICLE IV**

#### **Blind Exemption**

[Adopted by the STM 9-18-1987 as Art. 3]

### **§ 209-5 Exemption granted.**

The town voted to adopt the provisions of RSA 72:37. This statute provides that every inhabitant who is legally blind shall be given an exemption of \$15,000 from his property tax evaluation.

### **ARTICLE V**

#### **Prepayment of Taxes**

[Adopted by the STM 9-18-1987 as Art. 24]

### **§ 209-6 Authority of Tax Collector.**

The town voted to authorize the Tax Collector to accept payments in prepayment of taxes as provided in RSA 80:52a.

**ARTICLE VI**  
Tax Lien Procedure  
[Adopted by the ATM 3-8-1988 as Art. 12]

**§ 209-7 Adoption of statutory provisions.**

The town voted to adopt the provisions of RSA 80:58-86 for a real estate tax lien procedure. These statutes provide that the tax sales to private individuals for nonpayment of property 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 land and buildings for unpaid taxes.

**ARTICLE VII**  
Service-Connected Total Disability Exemption  
[Adopted by the ATM 3-8-2005 as Art. 18]

**§ 209-8 Exemption granted.**

The town voted to adopt the provisions of RSA 72:35, IV for an optional tax credit on the taxes due on residential property for a service-connected total disability. The optional disability tax credit is \$2,000.

**ARTICLE VIII**  
Woodheating Energy System Exemption  
[Adopted by the ATM 3-8-2011 as Art. 23]

**§ 209-9 Exemption granted.**

The town voted to adopt the provisions of RSA 72:70 an exemption from the assessed value for property taxes purposes, for persons owning real property which is equipped with a woodheating energy system. Such exemption shall be in an amount equal to 100% of the assessed value of qualifying woodheating energy systems as defined by RSA 72:69, up to a maximum exemption of \$30,000,

**ARTICLE IX**  
Disabled Exemption  
[Adopted by the ATM 3-8-2007 as Art. 23]

**§ 209-10 Exemption granted.**

The town voted to adopt the provisions of RSA 72:37-b, to modify the exemption for the disabled who is eligible under Title II or Title XVI of the Federal Social Security Act for benefits to the disabled shall receive a yearly exemption of \$25,000 from the assessed value. To qualify the taxpayer must have a net income of not more than \$25,000 or, if married a combined net income of less than \$33,000, and own net assets not in excess of \$65,000 excluding the value of the person's residence.