



COUNCIL POLICY			
Disabled Exemption Policy			
Policy Number	Effective Date	Last Revision	Page No.
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1. PURPOSE

To adopt the provisions of RSA 72:37-b and establish qualifications for the exemption for persons with disabilities.

2. QUALIFICATIONS AND DEFINITIONS

- a. The disabled exemption from property tax in the Town of Londonderry shall apply to any person who is eligible under Title II or Title XVI of the Federal Social Security Act for benefits to the disabled and is applied on a yearly basis in an amount to be shown by the Town.
- b. The exemption by be applied only to property which is occupied as the principal place of abode by the disabled person. The exemption may be applied to any land or buildings appurtenant to the residence or to manufactured housing if that is the principal place of abode.
- c. To qualify the person must have been a New Hampshire resident for at least five (5) 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) years.
- d. The taxpayer's net income and assets levels shall be the same as specified in TC-921: Elderly Exemption Policy.
- e. The term "residential real estate" shall mean the real estate which the person qualified for an exemption or a tax credit thereunder occupies as his principal place of abode together with any land or buildings appurtenant thereto and shall include manufactured housing if used for said purpose.

3. POLICY DETAIL

- a. The disabled exemption from property tax in the Town of Londonderry, based on assessed value, for qualified taxpayers shall be \$205,000.
- b. The exemption under this section shall apply only in taxable years during which the person with a disability on the residential real estate for which the exemption is claimed on April 1 in any given year.



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4. REVISION HISTORY

Original Adoption Date: October 7, 2002			
Section	Description of Revision	Date	Resolution
3a	Increased amount from \$175,000 to \$205,000	10/20/2025	2025-22
3a	Increased amount from \$144,000 to \$175,000	10/16/2023	2023-19
3a	Increased amount from \$123,625 to \$144,000	11/22/2021	
		02/03/2020	
		03/18/2013	
		02/05/2007	
		02/20/2006	
		01/31/2005	
		01/26/2004	