



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

To adopt the provisions of RSA 72:39-A and RSA 72:39-B and establish qualifications for the optional adjusted elderly exemption.

2. QUALIFICATIONS AND DEFINITIONS

- a. To qualify the person must have been a New Hampshire resident for at least three (3) 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 three (3) years.
- b. In addition, the taxpayer must have a net income of not more than \$51,200 if single or widowed, or if married, a combined net income (as defined in RSA 72:39-A I b), of not more than \$63,000 and own net assets not in excess of \$171,600 excluding the value of the person’s residence up to two (2) acres.

3. POLICY DETAIL

- a. The elderly exemption from property tax in the Town of Londonderry based on assessed value for qualified taxpayers shall be as follows, and shall be reviewed annually:

For a person of 65 years of age, up to 74 years	\$205,000
For a person of 75 years of age, up to 79 years	\$265,000
For a person of 80 years or older	\$350,000

- b. The exemption under this section shall apply only in taxable years on the residential real estate for which the exemption is claimed on April 1 in any given year.
- c. Whenever the selectmen or assessors refuse to grant an applicant an exemption to which he/she may be entitled under this section, said applicant may appeal the decision in accordance with RSA 72:34a.
- d. An exemption granted under this section shall have no effect on an applicant’s eligibility for other exemptions as authorized under this chapter.



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4. REVISION HISTORY

Original Adoption Date: November 4, 2002			
Section	Description of Revision	Date	Resolution
2b & 3a	Raised income & asset levels and exemption amount	10/20/2025	2025-23
2b & 3a	Raised income & asset levels and exemption amount	10/16/2023	2023-18
2b & 3a	Raised income & asset levels and exemption amount	11/22/2021	
		02/03/2020	
		03/18/2013	
		01/26/2004	