



ORDINANCE

INCREASING THE EXEMPTION AMOUNT FOR THE BLIND, ELDERLY, AND DISABLED TAX EXEMPTIONS BY APPROXIMATELY 25% TOTAL OVER THE NEXT TWO YEARS

CITY OF NASHUA

In the Year Two Thousand and Eighteen

The City of Nashua ordains that Part II “General Legislation”, Chapter 295 “Taxation” be amended by deleting the struck-through language and adding the new underlined language as shown:

1. In Article I “Exemption for the Blind”, Section 295-1 “Tax exemption granted”:

“§ 295-1. Tax exemption granted.

The provisions of RSA 72:37 are adopted and every inhabitant of the City who is legally blind, as determined by the Blind Services Department of the Vocational Rehabilitation Division of the Education Department of the state, shall be exempt each year from taxation upon his or her residential real estate to the value of ~~\$75,000~~ \$85,000 in the tax year beginning April 1, 2018, and \$94,000 in the tax year beginning April 1, 2019.”

2. In Article III “Exemption for Elderly Persons”, Section 295-3 “Elderly exemption granted”:

“§ 295-3. Elderly exemption granted.

A.—The City of Nashua hereby adopts the provisions of New Hampshire Revised Statutes Annotated 72:39-a and 72:39-b, as they may be amended from time to time, relative to elderly tax exemptions. The optional exemption, based on assessed value, for qualified taxpayers, shall be as follows:

- (1) For a person 65 years of age up to 74 years of age: ~~\$155,000~~ \$175,000 in the tax year beginning April 1, 2018, and \$192,000 in the tax year beginning April 1, 2019;

- (2) For a person 75 years of age up to 79 years of age: ~~\$180,000~~ \$203,000 in the tax year beginning April 1, 2018, and \$224,000 in the tax year beginning April 1, 2019; and
- (3) For a person 80 years of age or older: ~~\$225,000~~ \$254,000 in the tax year beginning April 1, 2018, and \$280,000 in the tax year beginning April; 1, 2019.”

3. In Article IV “Tax Credit for Disabled”, Section 295-8 “Tax exemption for the disabled”:

“§ 295-8. Tax exemption for the disabled.

A taxpayer who provides proof of eligibility under Title II or Title XVI of the Federal Social Security Act for benefits to the disabled is entitled to a tax exemption. The exemption, based on assessed value, for qualified taxpayers shall be ~~\$155,000~~ \$175,000 for the tax year beginning April 1, 2018, and \$194,000 for the tax year beginning April 1, 2019. The deadline for filing for the exemption shall be the April 15 prior to the setting of the tax rate.”