



# TOWN OF BARRINGTON

## NEW HAMPSHIRE

Office of the Town Administrator

### 2023 Exemption and Credit Analysis

November 1, 2023

Starting with data from 2018, staff have provided an annual analysis of the availability and utilization of exemptions and credits in Barrington as compared to the county and state. Use the following links to access the previous reports.

- [2018 Exemption and Credit Analysis](#)
- [2019 Exemption and Credit Analysis](#)
- [2020 Exemption and Credit Analysis](#)
- [2021 Exemption and Credit Analysis](#)
- [2022 Exemption and Credit Analysis](#)

The New Hampshire Department of Revenue Administration publishes exemption and credit information for each town in the state. Staff used data available at: <https://www.revenue.nh.gov/mun-prop/property/exemptions-tax-credits.htm> to perform the analysis below. Staff used internal data to provide information regarding the credits and exemptions currently on file in Barrington.

Please note that the information used for county and state comparison was from 2022; 2023 data is not yet available. The data for Barrington is current for the 2023 tax year. A credit reduces the tax bill, and an exemption reduces the amount that is taxed. For example, a \$300,000 property with no credit or exemption would have a tax bill of \$5,955 (\$19.85 tax rate). A \$4,000 credit (disabled veteran) would reduce the tax bill to \$1,955. A \$161,500 exemption (elderly 80+) on the same property would reduce the tax bill to \$2,750.

This analysis does not cover the untaxed (or tax reduction) extended in the following circumstances:

- Current Use – 13,049.58 acres
- Tax Exempt/Non-Taxable Land – 3,304.92 acres
- Tax Exempt/Non-Taxable Buildings – \$55,606,800
- Payments in Lieu of Taxes (Rochester) – \$13,790

### Summary

**Total Participants: 824**

**Total: \$828,961**

Exemption Total: \$12,768,800 (\$253,461 in taxes)

Credit Total: \$575,500



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### Veteran Credits

#### **Veteran's Credit (RSA 72:28)**

<b>Barrington</b>	County Avg.	State Avg.	State Min.	State Max.
<b>\$750</b>	\$523	\$413	\$50	\$750

Barrington currently has 397 veteran credits representing **\$297,750** in credit value.

Below are the housing categories (381 housing units):

Condo/Townhouse - 2, Duplex - 1, DW Plus - 11, Mobile-Double - 15, Mobile-Single - 21, Modular - 1, Multi Family - 2, Other - 1, Single Family Home - 327

#### **All Veteran's Credit (RSA 72:28-b)**

<b>Barrington</b>	County Avg.	State Avg.	State Min.	State Max.
<b>\$750</b>	\$242	\$297	\$0	\$750

Barrington currently has **101** veteran credits representing **\$75,750** in credit value.

Below are the housing categories (99 housing units):

Duplex - 1, DW Plus - 4, Mobile-Single - 6, Other - 1, Single Family Home - 87

#### **Surviving Spouse Tax Credit (RSA 72:29-a)**

<b>Barrington</b>	County Avg.	State Avg.	State Min.	State Max.
<b>\$2,000</b>	\$1,354	\$1,003	\$700	\$2,000

Barrington currently has **3** surviving spouse credits representing **\$6,000** in credit value.

Below are the housing categories:

Mobile-Double - 1, Mobile-Single - 1, Single Family Home - 1

#### **Service-Connected Total Disability Credit (RSA 72:35)**

<b>Barrington</b>	County Avg.	State Avg.	State Min.	State Max.
<b>\$4,000</b>	\$2,312	\$1,816	\$700	\$4,000

Barrington currently has **49** service-connected disability credits representing **\$196,000** in credit value.

Below are the housing categories:

Condo/Townhouse - 1, Duplex - 1, DW Plus - 1, Mobile-Double - 2, Mobile-Single - 2, Other - 1, Single Family Home - 41



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#### **Certain Disabled Veterans - 100% Paraplegic (RSA 72:36-a)**

<b>Barrington</b>	County Avg.	State Avg.	State Min.	State Max.
<b>Full exemption of property value</b>	N/A	N/A	N/A	N/A

Barrington currently has **1** certain disabled veteran representing **\$677,500** in exemption value.

Below are the housing categories:

Single Family Home - 1

#### **Elderly and Disabled Exemptions** (RSA 72:39-a) and (RSA 72:37-a)

Elderly exemptions are offered for three age groups; 65-74, 75-79, and 80+; the disabled exemption is offered to qualifying residents. There are income and asset limitations for the elderly and disabled exemptions which differ depending on marital status. The applicant's home and first two acres of property do not count toward the asset limits. The higher the exemption amount and the higher the asset limit, the more generous the exemption is to the applicant.

#### **Elderly Exemption Age 65-74**

<b>Barrington</b>	County Avg.	State Avg.	State Min.	State Max.
<b>\$85,000</b>	\$83,538	\$51,422	\$5,000	\$235,000

- **25 Properties**
- **\$2,069,400 in untaxed value**

Below are the housing categories:

DW Plus - 1, Mobile-Double - 6, Mobile-Single - 7, Single Family Home - 11

#### **Elderly Exemption Age 75-79**

<b>Barrington</b>	County Avg.	State Avg.	State Min.	State Max.
<b>\$127,500</b>	\$111,769	\$68,965	\$5,000	\$300,000

- **23 Properties**
- **\$2,444,100 in untaxed value**

Below are the housing categories:

DW Plus - 3, Mobile-Single - 8, Single Family Home - 12



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### Elderly Exemption Age 80+

Barrington	County Avg.	State Avg.	State Min.	State Max.
<b>\$161,500</b>	\$142,231	\$94,531	\$5,000	\$600,000

- **34 Properties**
- **\$5,010,300 in untaxed value**

Below are the housing categories:

DW Plus - 2, Mobile-Double - 2, Mobile-Single - 9, Other - 1, Single Family Home - 20

### Elderly Exemption Income Limits

	Barrington	County Avg.	State Avg.	State Min.	State Max.
Single	<b>\$36,000</b>	\$35,808	\$27,158	\$13,400	\$53,000
Married	<b>\$50,000</b>	\$49,723	\$37,825	\$20,400	\$80,000

### Elderly Exemption Asset Limits

	Barrington	County Avg.	State Avg.	State Min.	State Max.
Single	<b>\$125,000</b>	\$121,046	\$88,479	\$35,000	\$750,000
Married	<b>\$125,000</b>	\$121,046	\$89,786	\$35,000	\$750,000

### Disabled Exemption

Barrington	County Avg.	State Avg.	State Min.	State Max.
<b>\$50,000</b>	\$34,185	\$26,077	\$0	\$235,000

- **36 Properties**
- **\$1,792,500 in untaxed value**

Below are the housing categories:

DW Plus - 2, Mobile-Double - 4, Mobile-Single - 20, Single Family Home - 10

### Disabled Exemption Income Limits

	Barrington	County Avg.	State Avg.	State Min.	State Max.
Single	<b>\$30,000</b>	\$15,077	\$12,182	\$0	\$51,520
Married	<b>\$50,000</b>	\$21,615	\$16,904	\$0	\$70,000

### Disabled Exemption Asset Limits

	Barrington	County Avg.	State Avg.	State Min.	State Max.
Single	<b>\$75,000</b>	\$47,008	\$39,235	\$0	\$500,000
Married	<b>\$75,000</b>	\$47,008	\$39,798	\$0	\$500,000



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### Other Exemptions and Credits

#### Blind Exemption

Barrington	County Avg.	State Avg.	State Min.	State Max.
<b>\$15,000</b>	\$33,154	\$21,909	\$15,000	\$166,000

- **0 Properties**
- **\$0 in untaxed value**

#### Solar Energy Exemptions

Barrington	County Avg.	State Avg.	State Min.	State Max.
<b>\$5,000</b>	\$1,070,549	\$342,087	\$0	\$5,614,900

- \*Note: The exemption amount is \$5,000/property but is reported as total exemptions/year
- **155 Total Solar Properties**
- **\$775,000 in untaxed value\***

Below are the housing type categories:

Duplex - 1, DW Plus - 1, Multi Family - 2, Single Family Home - 151