



TOWN OF BARRINGTON

NEW HAMPSHIRE

Office of the Town Administrator

MEMORANDUM

TO: Barrington Select Board
FROM: Amanda Noyes, Assessing Administrative Assistant
SUBJECT: Exemption and Credit Analysis
DATE: Tuesday, September 17, 2019

At the October 7, 2019 Select Board meeting, the Board will be reviewing exemptions and credits offered to Barrington residents. The information provided below is updated from information provided in April of 2019. The New Hampshire Department of Revenue Administration publishes exemption and credit information for each town in the state. I used this spreadsheet to perform the analysis below (<https://www.revenue.nh.gov/mun-prop/property/equalization-2018/documents/etc-county.pdf>). I 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 2018; 2019 data is not yet available. The data for Barrington is current. 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 \$7,434. A \$2,000 credit (disabled veteran/surviving spouse) would reduce the tax bill to \$5,434. A \$161,500 exemption (elderly 80+) on the same property would reduce the tax bill to \$3,432.

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

- Current Use – 13,526.56 acres (297 owners and 519 parcels)
- Tax Exempt/Non-Taxable Land – 2,862.27 acres
- Tax Exempt/Non-Taxable Buildings – \$39,824,900
- Payments in Lieu of Taxes (Frisbie) – \$15,000

Summary

Total Participants: 688

Total: \$577,598

Exemption Total: \$11,398,227

Credit Total: \$295,150



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Veteran Credits

Veteran's Credit (RSA 72:28)

Barrington	County Avg.	State Avg.	State Min.	State Max.
\$450	\$450	\$366	\$50	\$500

Barrington currently has **438** veteran credits representing **\$197,100** in credit value.

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

Barrington	County Avg.	State Avg.	State Min.	State Max.
\$450	\$163	\$199	\$0 or \$50	\$500

Barrington currently has **49** veteran credits representing **\$22,050** in credit value.

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

Barrington	County Avg.	State Avg.	State Min.	State Max.
\$2,000	\$1,308	\$991	\$700	\$2,000

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

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

Barrington	County Avg.	State Avg.	State Min.	State Max.
\$2,000	\$1,669	\$1,427	\$700	\$2,000

Barrington currently has **35** service-connected disability credits representing **\$70,000** in credit value.

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

Barrington	County Avg.	State Avg.	State Min.	State Max.
\$85,000	\$73,192	\$45,033	\$5,000	\$200,000

- **33 Properties**
- **\$2,316,000 in untaxed value**



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Elderly Exemption Age 75-79

Barrington	County Avg.	State Avg.	State Min.	State Max.
\$127,500	\$99,115	\$61,049	\$5,000	\$300,000

- **30 Properties**
- **\$2,919,000 in untaxed value**

Elderly Exemption Age 80+

Barrington	County Avg.	State Avg.	State Min.	State Max.
\$161,500	\$126,808	\$83,995	\$5,000	\$500,000

- **33 Properties**
- **\$4,418,927 in untaxed value**

Elderly Exemption Income Limits

	Barrington	County Avg.	State Avg.	State Min.	State Max.
Single	\$30,000	\$33,231	\$25,727	\$13,400	\$50,000
Married	\$50,000	\$46,338	\$35,918	\$20,400	\$80,000

Elderly Exemption Asset Limits

	Barrington	County Avg.	State Avg.	State Min.	State Max.
Single	\$125,000	\$117,869	\$79,783	\$35,000	\$500,000
Married	\$125,000	\$117,869	\$80,927	\$35,000	\$500,000

Disabled Exemption

Barrington	County Avg.	State Avg.	State Min.	State Max.
\$50,000	\$30,262	\$22,618	\$0	\$165,000

- **35 Properties**
- **\$1,564,300 in untaxed value**

Disabled Exemption Income Limits

	Barrington	County Avg.	State Avg.	State Min.	State Max.
Single	\$30,000	\$14,692	\$11,068	\$0	\$50,000
Married	\$50,000	\$21,077	\$15,319	\$0	\$67,500



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Disabled Exemption Asset Limits

	Barrington	County Avg.	State Avg.	State Min.	State Max.
Single	\$75,000	\$45,754	\$34,721	\$0	\$300,000
Married	\$75,000	\$45,754	\$35,257	\$0	\$300,000

Other Exemptions and Credits

Blind Exemption

Barrington	County Avg.	State Avg.	State Min.	State Max.
\$15,000	\$28,077	\$16,650	\$0	\$115,000

- **2 Properties**
- **\$30,000 in untaxed value**

Solar Energy Exemptions

Barrington	County Avg.	State Avg.	State Min.	State Max.
\$5,000	\$225,377	\$120,127	\$0	\$5,008,900

- *Note: The exemption amount is \$5,000/property but is reported as total exemptions/year
- **30 Total Solar Properties**
- **\$150,000 in untaxed value***

Conclusion

The Town of Barrington offers generous exemptions and credits to residents (when compared to state and county averages). Over 7% of our population utilize a credit or exemption and our Town Hall staff work carefully and closely with all applicants. Historically, as the state has increased credit limits, Barrington has been quick to raise them for residents.