



# TOWN OF BARRINGTON

NEW HAMPSHIRE

Office of the Town Administrator

## MEMORANDUM

**TO:** Barrington Select Board  
**FROM:** Conner MacIver, Deputy Town Administrator  
**SUBJECT:** Exemption and Credit Analysis  
**DATE:** Tuesday, March 19, 2019

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At the March 11, 2019 meeting, the Board requested a review of the credits and exemptions offered by the Town of Barrington. 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-2017/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 2017; 2018 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 (299 owners and 530 parcels)
- Tax Exempt/Non-Taxable Land – 3,056.49 acres
- Tax Exempt/Non-Taxable Buildings – \$41,774,200
- Payments in Lieu of Taxes (Frisbie and Rochester) – \$21,000

### Summary

**Total Participants:** 677  
**Total:** \$554,127  
Exemption Total: \$10,531,758 (\$260,977 in taxes)  
Credit Total: \$293,150

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### Veteran Credits

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

Barrington	County Avg.	State Avg.	State Min.	State Max.
<b>\$450</b>	\$446	\$365	\$50	\$500

Barrington currently has **487** veteran credits representing **\$219,150** in credit value.

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

Barrington	County Avg.	State Avg.	State Min.	State Max.
<b>\$2,000</b>	\$1,308	\$988	\$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.
<b>\$2,000</b>	\$1,669	\$1,427	\$700	\$2,000

Barrington currently has **34** service connected disability credits representing **\$68,000** 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.
<b>\$85,000</b>	\$70,500	\$44,379	\$5,000	\$200,000

- **30 Properties**
- **\$2,075,500 in untaxed value**



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### Elderly Exemption Age 75-79

Barrington	County Avg.	State Avg.	State Min.	State Max.
<b>\$127,000</b>	\$96,885	\$60,475	\$5,000	\$300,000

- **28 Properties**
- **\$2,649,000 in untaxed value**

### Elderly Exemption Age 80+

Barrington	County Avg.	State Avg.	State Min.	State Max.
<b>\$161,000</b>	\$124,269	\$83,512	\$5,000	\$600,000

- **32 Properties**
- **\$4,254,858 in untaxed value**

### Elderly Exemption Income Limits

	Barrington	County Avg.	State Avg.	State Min.	State Max.
Single	<b>\$30,000</b>	\$32,262	\$25,375	\$13,400	\$50,000
Married	<b>\$50,000</b>	\$44,662	\$35,453	\$20,400	\$80,000

### Elderly Exemption Asset Limits

	Barrington	County Avg.	State Avg.	State Min.	State Max.
Single	<b>\$125,000</b>	\$112,885	\$79,591	\$35,000	\$500,000
Married	<b>\$125,000</b>	\$112,885	\$80,715	\$35,000	\$500,000

### Disabled Exemption

Barrington	County Avg.	State Avg.	State Min.	State Max.
<b>\$50,000</b>	\$21,569	\$21,757	\$0	\$165,000

- **32 Properties**
- **\$1,377,400 in untaxed value**

### Disabled Exemption Income Limits

	Barrington	County Avg.	State Avg.	State Min.	State Max.
Single	<b>\$30,000</b>	\$12,777	\$10,838	\$0	\$50,000
Married	<b>\$50,000</b>	\$18,369	\$15,012	\$0	\$67,500



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### Disabled Exemption Asset Limits

	<b>Barrington</b>	County Avg.	State Avg.	State Min.	State Max.
Single	<b>\$75,000</b>	\$36,538	\$33,695	\$0	\$300,000
Married	<b>\$75,000</b>	\$36,538	\$34,134	\$0	\$300,000

### Other Exemptions and Credits

#### Blind Exemption

<b>Barrington</b>	County Avg.	State Avg.	State Min.	State Max.
<b>\$15,000</b>	\$25,385	\$16,515	\$0	\$135,500

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

#### Solar Energy Exemption

<b>Barrington</b>	County Avg.	State Avg.	State Min.	State Max.
<b>\$105,000</b>	\$138,077	\$88,457	\$0	\$5,159,400

- **29 Properties**
- **\$145,000 in untaxed value\***
  - The untaxed value is much higher because we do two things; we do not assess the value of solar equipment on homes and we reduce the assessed value by \$5,000. The \$145,000 only represents the 29, \$5,000 reductions, not the unassessed 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. Please let me know if you would like additional information or analysis on the topics covered.

Sincerely,

Conner MacIver