

TOWN OF SALEM, NH

2026 DISABLED PROPERTY TAX EXEMPTION (RSA 72:37-b) WORKSHEET

Filing period opens January 2026 – Deadline is April 15, 2026

Approved exemptions are effective for the December 2026 tax bill.

All information is confidential and must be completed in its entirety.

MAP/LOT

LAST NAME

OWNER/APPLICANT INFORMATION

Address of Your Primary Residence for Which Exemption is Sought _____

Owner(s) _____

Applicant Name _____ Date of Birth _____

Mailing Address _____

BEST Telephone Number to reach applicant: _____

Applicant is **Single** **Married** Date of Marriage _____ **Divorced** decree required **Widowed**

Spouse's name _____ Date of Birth _____

Additional Owner Name, IF other than spouse
relationship to the applicant _____

****If your property is owned by a Trust, the applicant must have an equitable title or a beneficial interest for life in the property (RSA 72:29) and must file Form PA-33, Statement of Qualification AND provide a copy of the Trust Documents (NOT the deed). If applicant has a Life Estate, a PA-33 must be filed.****

Year applicant became a New Hampshire resident _____ If less than 5 years, please provide former address:

PERMISSION TO DISCUSS

The Town of Salem will not release or discuss your information with any party without your express optional written permission. IF you would like to have us discuss your application with a family member, friend, caregiver, or financial advisor you **MUST** complete the following.

I, the aforementioned applicant, give the Town of Salem Assessing Department permission to discuss my financial information necessary to complete my application for property tax exemption with:

Contact Name _____

Relationship _____ Phone # _____

Applicant/Homeowner's Signature _____ Date _____

INCOME INFORMATION- FOR THE PERIOD OF JAN 1, 2025-DEC 31, 2025

Gross Income Not to Exceed \$41, 00 if Single/\$55,000 if Married

You must identify **ALL** sources of income; use additional pages if needed

Please submit supporting documents for ALL sources of income, ALL pages (1099, W-2, court order, etc)

Source, these are examples

Form SSA 1099)

Social Security Disability Income (Title II or Title XVI)

Veterans Admin Disability Income

Short/Long Term Disability Income

SSI Income for Dependents

Wages, Salaries (W-2 or 1099)

Unemployment (W-2 or 1099)

Business/Self Employed Income
(2025 Tax Returns all Schedules)

Workers Compensation (W-2 or 1099)

Pension(s) (1099)/VA Pension statement

Annuity Distributions (1099)

401K/IRA Distributions (1099R)

Dividends Stocks (1099-DIV)

Interest (1099-INT)

Alimony/Child Support

Gambling/Lottery Winnings

Real Estate Income

Fuel/Electric/Food Stamps, etc.

Trust Income

ANY Other Income

Applicant

\$ _____

Spouse

\$ _____

\$ _____

\$ _____

\$ _____

\$ _____

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\$ _____

TOTAL \$ _____ TOTAL \$ _____

Does anyone (other than your spouse) live with you? YES / NO

If yes, please give the annual amount that person contributed to the household for rent,
bills or other payments. \$ _____

TOTAL COMBINED INCOME \$ _____

INCOME LIMIT \$41,000 SINGLE/\$55,00 MARRIED

2025 ASSET INFORMATION – Total Assets not to exceed \$140,000

SUPPORTING DOCUMENTS/STATEMENTS, ALL PAGES, FOR THE LAST 3 MONTHS OF 2025 OR THE LAST QUARTERLY/ANNUAL STATEMENT MUST BE SUBMITTED WITH THIS APPLICATION FOR ALL ASSETS

A SCREEN SHOT FROM YOUR COMPUTER DOES NOT QUALIFY AS A COMPLETE STATEMENT. IF YOU HAVE CLOSED A PREVIOUSLY REPORTED ACCOUNT, PLEASE PROVIDE THE LAST STATEMENT CONFIRMING CLOSURE.

*****This list is NOT exhaustive, please list ALL ASSETS below and/or on additional pages*****

Bank/Institution Name	Last 4 #'s of the Account #	Asset Type	Balance
		Checking Account(s)	\$ _____
		Checking Account(s)	\$ _____
		Savings Account(s)	\$ _____
		Savings Account(s)	\$ _____
		Certificates of Deposit	\$ _____
		Certificates of Deposit	\$ _____
		IRA/CD/401K	\$ _____
		IRA/CD/401K	\$ _____
		Money Market Account(s)	\$ _____
		Stocks/Bonds	\$ _____
		Annuities	\$ _____
		Annuities	\$ _____
		Mutual Funds	\$ _____
		Mutual Funds	\$ _____
		Cash Value of Life Insurance	\$ _____
		Cash Value of Life Insurance	\$ _____
		Other	\$ _____
		TOTAL	\$ _____

ASSETT LIMIT \$140,000

HOME BUSINESS

Is any part of the property used for the operation of a business? YES NO

If yes, a complete IRS 1040 Form must be provided.

ALL OTHER REAL ESTATE OWNED

Do you own (individually, jointly, in common, fractionally) any other real estate **anywhere**? YES NO

You must provide the most recent tax bill(s) for all other property owned, excluding the property in Salem that you are applying for an exemption.

Are you currently/have you ever received a property tax credit/exemption in any other State, City or Town? YES NO

COMPLETE ADDRESS' OF OTHER OWNED REAL ESTATE

Does your primary residence have an apartment/in-law/accessory dwelling unit? YES NO

Other Real Estate _____

Other Real Estate _____

Commercial Real Estate _____

Business Real Estate _____

Land _____

Camp/Cottage/Camp Site _____

Mobile Home _____

VEHICLES

Please provide the vehicle registrations and the following information for **ALL** vehicle(s) you may own.

Including: cars, trucks, boats, motorcycles, antique cars, motor homes, camper, snowmobile, recreational vehicles, etc.

	YEAR	MAKE	MODEL	COLOR	MILEAGE	VALUE
Vehicle 1	_____	_____	_____	_____	_____	_____
Vehicle 2	_____	_____	_____	_____	_____	_____
Vehicle 3	_____	_____	_____	_____	_____	_____

IRS/TAX INFORMATION

Have/will you file Form 1040 for an IRS Tax Return for 2025? YES NO

Have /will you or your spouse file a NH Interest & Dividends Tax Return for 2025? YES NO

PROPERTY TAX EXEMPTION CERTIFICATION OF AFFIDAVIT

To Be Read and Acknowledged by The Applicant(s). If there is anything you do not understand, please ask for clarification.

I hereby certify under unsworn falsification that the Exemption application with financial documentation submitted to the Salem, NH Assessing Dept. for a property tax exemption is complete, true, and correct.

I swear under penalty of perjury that I have been a legal resident of New Hampshire for the last five consecutive years preceding April 1st in the year applying for the tax exemption; and that the Salem NH property on which the exemption is being sought is my primary residence and principal place of abode. I certify that I do not claim residency in any other city or town, or in any other state. **IF** my permanent residence changes, I am obligated by law to advise the Assessing Department within 30 days.

One or both applicants are receiving Social Security Disability benefits under Title II or Title XVI.

The property is (a) owned by a Salem, NH resident; or (b) Owned by a resident jointly or in common with the resident's spouse, either of whom meets the age requirement for the exemption claimed; or (c) Owned by a resident jointly or in common with a person not the resident's spouse, if the resident meets the applicable age requirement for the exemption claimed; or (d) Owned by a resident, or the resident's spouse, either of whom meets the age requirement for the exemption claimed, and when they have been married to each other for at least 5 consecutive years; or (e) Owned by a resident owning Beneficial Interest via Trust or owning Life Estate in the property. (Exemption will be according to percentage of ownership.)

I certify under penalty of perjury that I am not receiving any other residential tax exemption/credit in any other community within NH, and I am not receiving a similar benefit such as a homestead exemption in any other state.

I understand that if I put my home in an Irrevocable Trust, I may no longer be eligible to claim a tax credit/exemption.

I understand that if my income or assets change, there is a possibility I may no longer qualify for the tax exemption, and that I am under obligation to notify the Assessing Department. I agree to repay the Town of Salem, NH for any exemption procured through willful misrepresentation. Misrepresentation or omission of information will result in the denial of exemption.

If my marital status changes, I must notify the Assessing Department.

I understand that The Town of Salem will use all available resources to verify an applicant's eligibility for this exemption. I authorize any lawyer, banking/lending/financial institution, employer/former employer, utility company, insurance company, IRS, tax preparer/accountant, any town, city, county or federal department, or any person, company, organization, or agency to release all information concerning my financial circumstances to the Town of Salem, NH Assessors Department.

A person is guilty of a misdemeanor if, with the purpose to deceive a public servant in the performance of his official function, he/she makes any written false statements which he/she does not believe to be true, or if he/she knowingly creates a false impression in this written application for pecuniary or other benefits by omitting information necessary to prevent statements therein from being misleading, or if he/she submits or invites reliance on any writing which he/she knows to be lacking in authenticity. RSA 641:3

I/we have read and understand the statements on page five. Any misrepresentation on my/our part may result in court action for recovery. I/we certify the information submitted is true, accurate and complete to the best of my/our knowledge.

My/our signature(s) below constitute(s) the granting of my/our authority to the Town of Salem, NH to obtain verification and/or proof from all sources concerning my/our household's financial circumstances.

Applicant/Owner Signature

Date

Print Name

Applicant's Spouse/Owner Signature

Date

Print Name

COPIES OF CONFIDENTIAL DOCUMENTS

ALL documents submitted are considered confidential and all original documents will be returned to the applicant at the time the application is submitted. Copies of any original documents will be made to determine if the applicant is qualified for the Exemption. **ALL copies will be shredded after a decision has been made unless the applicant provides us with a stamped, self-addressed envelope to have them returned.**

ASSESSING OFFICE USE ONLY

Map / Lot _____ Received Date _____

STATUS: *New Applicant* OR *Existing/Requalified Applicant*

Age as of April 1, 2026 _____ Ex Group: D 65-74 75-79 80+

Property Type Single Fam Single Fam w/Apt Condo Mobile Home Multi Family (# units _____)

Land in Excess of 2 acres? YES / NO

Property Owned As: Individual JTWROS TIC Trust Life Estate % _____

Income _____ Assets _____

Assessment _____ Exemption Amount _____

APPROVE / DENY BY