

## **Improvements to Assist Persons with Disabilities Exemption Criteria**

Per RSA 72:37-a, every owner of residential real estate upon which the owner resides, and to which he has made improvements for the purpose of assisting a person with a disability who, as of April 1st, also resides on such real estate, is each year entitled to an exemption from the assessed value, for property tax purposes, upon such residential real estate determined by deducting the value of such improvements from the assessed value of the residential real estate before determining the taxes upon such real estate.

**The application form must be filed by April 15th** of the year in which the exemption is desired.