



***City of Portsmouth***  
***Assessor's Office***

**RSA 72:37-a**

**Exemption for Improvements to Assist Persons with Disabilities**

RSA 73:37-a: <http://www.gencourt.state.nh.us/rsa/html/v/72/72-37-a.htm>

Any person owning residential real estate upon where they reside and to which they have made improvements for the purpose of assisting a person with a disability to propel themselves who also resides on such real estate.

The value of improvements made for the purpose of assisting a person with a disability requiring the use of special aides to enable him/her to propel themselves is deducted from the assessed value of the residential real estate.

A Permanent Application for Property Tax Credits/Exemptions (Form PA-29) is available in the Assessor's Office.

**FILING DEADLINE**

The filing deadline is by April 15<sup>th</sup> preceding the setting of the tax rate. Example: If you are applying for an exemption off your 2016 property taxes, which are due no earlier than December 1, 2016 then you have until April 15, 2016, to file this form.

**City of Portsmouth Assessor's Office**  
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**Portsmouth, NH 03801**

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