



City of Portsmouth
Assessor's Office

RSA 72:62

Solar Energy Systems Exemption

RSA 72:61: <http://www.gencourt.state.nh.us/rsa/html/v/72/72-61.htm>

RSA 72:62: <http://www.gencourt.state.nh.us/rsa/html/v/72/72-62.htm>

For persons owning real property equipped with a solar energy system as defined in RSA 72:61, and installed in year 2011 or later, the City shall exempt from the assessed value of the property the cost of the equipment for one solar energy system up to \$25,000 per year for five years. There shall be one exemption per property. If the property that is served by the solar energy system is sold within the 5-year exemption period, the tax exemption expires upon the date of sale.

This exemption is for solar equipment that is owned not leased.

A copy of the contract showing the cost of the equipment between the property owner and company where the equipment was purchased must be provided along with a Permanent Application for Property Tax Credits/Exemptions (Form PA-29) which is available in the Assessor's Office.

FILING DEADLINE

The filing deadline is by April 15th 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.

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