The Town of Moultonborough, in light of the Coronavirus, is extending the filing deadline from April 15th, to June 1, for new applicants for the tax exemptions and tax credits below. This is done in compliance with State laws and administrative rule definitions as cited below.

JUNE 1, 2020 - EXTENDED DEADLINE FOR APPLYING FOR ELDERLY, DISABLED, BLIND PROPERTY TAX EXEMPTIONS AND VETERANS, ALL VETERANS, DISABLED VETERANS TAX CREDITS.

72:33 Application for Exemption or Tax Credit. –
I. No person shall be entitled to the exemptions or tax credits provided by RSA 72:28, 28-b, 28-c, 29-a, 30, 31, 32, 35, 36-a, 37, 37-a, 37-b, 38-b, 39-b, 62, 66, and 70 unless the person has filed with the selectmen or assessors, by April 15 preceding the setting of the tax rate, a permanent application therefor, signed under penalty of perjury, on a form approved and provided by the commissioner of revenue administration, showing that the applicant is the true and lawful owner of the property on which the exemption or tax credit is claimed and that the applicant was duly qualified upon April 1 of the year in which the exemption or tax credit is first claimed, or, in the case of financial qualifications, that the applicant is duly qualified at the time of application. The form shall include the following and such other information deemed necessary by the commissioner:

I-a. If any person, otherwise qualified to receive an exemption or credit, shall satisfy the selectmen or assessors that he or she was prevented by accident, mistake, or misfortune from filing a permanent application or amended permanent application on or before April 15 of the year in which he or she desires the exemption to begin, said officials may receive the application at a later date and grant an exemption or credit for that year; but no such application shall be received or exemption or credit granted after the local tax rate has been approved for that year.

BTLA Administrative Rule Definition: Tax 102.02 “Accident, mistake or misfortune” means something outside the party’s own control and not due to neglect, or something that a reasonably prudent person would not be expected to guard against or provide for.

DRA Administrative Rule Definition: Rev 401.01 “Accident, mistake, or misfortune” means something outside a person’s control, or something which a reasonably prudent person would not be expected to guard against or provide for.

APPROVED by Moultonborough Board of Selectmen on 4-2-2020

[Signatures]

Selectmen

Selectmen

Selectmen