

## ELDERLY EXEMPTION INFORMATION SHEET REQUIREMENTS, CONDITIONS AND INSTRUCTIONS

Pursuant to RSA 72:39-b, the Town of Danville has adopted the following elderly exemptions based on ASSESSED value for qualified taxpayers:

- For a resident 65 years of age up to 75: \$ 96,000 off the assessed value.
- For a resident 75 years of age up to 80: \$ 137,500 off the assessed value.
- For a resident 80 years of age and older: \$169,000 off the assessed value.

**Must be 65 years of age on or before April 1<sup>st</sup> of year for which exemption is claimed.**

### Requirements and Conditions

1. Applicant must have been a resident of New Hampshire for at least three (3) years preceding April 1<sup>st</sup> of the year in which the exemption is claimed.
2. Property cannot have been transferred to the applicant, from a person under the age of 65 and related to the applicant by blood or marriage within the past 5 years.
3. The property is owned by the resident;
  - or owned by the resident jointly or in common with the resident's spouse, either of whom meets the age requirement for the exemption claimed;
  - or owned by the resident jointly or in common with a person not the resident's spouse, if the resident meets the applicable age requirements for the exemption claimed;
  - or owned by the 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 years.
4. If the applicant is the true and lawful Beneficial Interest Owner of a Trust and qualifies under the same guidelines as any other owner of property they must satisfy the assessor that they are the true beneficiaries of the trust.
5. The taxpayer must have a net income (including Social Security) of less than \$60,000.00 if single, or, if married, a combined net income of less than \$80,000.00 in the calendar year preceding said April 1<sup>st</sup>.

**Definition of Net Income:** Income from any source including Social Security or pension, reduced by the following:

- a) Life insurance paid on the death of an insured in the year it was paid; this however, will be considered an asset for the following year.
- b) Expenses and costs incurred in course of conducting a business enterprise.
- c) Proceeds from the sale of assets in the year of the sale; this however, will be considered an asset for the following year.

***ALL FIGURES LISTED FOR INCOME MUST BE FOR THE ENTIRE YEAR. VERIFICATION OF ALL INCOME MUST BE SUBMITTED.***

6. Own net assets of **\$200,000.00** or less, excluding the value of the person's actual residence and the land upon which it is located (up to 2 acres) and also excluding good faith encumbrances. Additional units owned by the applicant in multi-family housing are not excluded and should be listed as an asset. Income from these units should be listed under rental income.

**The application for exemption must be filed on or by April 15<sup>th</sup>.**

**Eligibility**

- a) In order for the Assessor to examine the application, you will need to **bring in the completed application with all supporting documents for reviewing.**

- Federal Income tax return form for previous year (if you have to file)
- State interest and dividend tax form (if you have to file)
- Copies of your bank statements (3 months savings and checking)
- Documents verifying all income (including Social Security, Wages, etc.)
- Proof of Birth Date, i.e. Birth Certificate, Driver's License, Passport

- b) Any documents submitted shall be considered to be **confidential** to protect the privacy of the applicant and kept with the application in an area separate from public documents.
- c) The Board of Selectmen shall grant the exemption provided:
  - The Taxpayer qualifies in all categories;
  - They are satisfied that the applicant has not willfully made any false statements in the application for the purpose of obtaining the exemption; and,
  - The applicant has provided all additional documentation requested by the reviewer.

**Filing**

An application and information sheet may be obtained from the Selectman's Office. These must be filled out completely, signed, and returned to the Selectmen's Office.

Please contact the Selectman's Office at 382-8253 if you have any questions.

## ELDERLY EXEMPTION Back-up Information List

This is a list of back-up information required to process the PA-29 (Permanent Application for Property Tax Credit/Exemptions). Please bring these documents with you to the Selectmen's office with the PA-29. Copies will be made for the Assessor to review. After reviewing the documents, the copies are destroyed in order to protect your privacy.

All documents are considered confidential and are kept in an area separate from public documents.

1. BIRTH CERTIFICATE or COPY OF CURRENT DRIVER'S LICENSE
2. CHECKING & SAVINGS STATEMENTS/PASSBOOK
3. PENSION STATEMENT
4. CDs, IRAs OR 401K STATEMENTS
5. INCOME FROM TRUSTS – if a trust of any kind, you will need to fill out form P-33 which is at the Town Hall
6. MUTUAL FUNDS, STOCKS, BONDS
7. SOCIAL SECURITY STATEMENT FOR YEARS' END
8. PREVIOUS YEARS' TAX RETURN COVER PAGE
9. INTEREST RECEIVED ON ANY ACCOUNTS (IRS form 1099)
10. DIVIDENDS RECEIVED
11. OTHER PROPERTIES OWNED
12. ANY ADDITIONAL INCOME COMING INTO THE HOME
13. VEHICLE INFORMATION for vehicles owned by you and/or your spouse: YEAR, MAKE MODEL, MILES, and KELLY BLUE BOOK VALUE
14. MISCELLANEOUS ASSETS such as FUNITURE, JEWELRY, FURS, ETC. A value of \$5000 is usually assigned for this.

If you need any assistance, please contact the Selectmen's office: 382-8253 ext. 4.

**ELDERLY TAX EXEMPTION QUALIFICATIONS WORKSHEET**  
(MAY BE USED FOR REQUALIFICATIONS. MAY ALSO BE USED FOR BLIND, DEAF OR  
DISABLED EXEMPTIONS WITH 3 YEAR NH RESIDENCY REQUIREMENT)

RSA 72:33, VI allows Selectmen or Assessing Officials to require those receiving tax exemptions or credits to re-file their qualifying information periodically but no more frequently than annually. Failure to file such periodic statements may, at the discretion of the Assessing Officials, result in a loss of the exemption or tax credit for that year.

Town Name: DANVILLE

Town Address: 210 MAIN STREET

This worksheet is to be completed and submitted along with completed Form PA-29, Permanent Application for Property Tax Credit/Exemptions. All information supplied will be treated confidentially and any supporting documents will be returned upon approval or denial of the application. Please note the following Income and Asset Limits(updated 3/12/24 per town vote) when considering submission of your application:

INCOME LIMITS:    Single [\$ 60,000    ]    Married [\$ 80,000    ]

ASSET LIMIT:        Single [\$ 200,000 ]    Married [\$ 200,000    ]

If you hold a life estate in the property or your property is owned by a trust, you must also submit a completed form PA33 (Statement of Qualification) **and** submit a copy of the deed showing the assigned ownership of the life estate **or** a copy of the Declaration of Trust, including a list of beneficiaries **or** a completed Certification of Trust per RSA 564-B: 10-1013.

Please print all information clearly:

Applicant's Name: \_\_\_\_\_

Spouse's Name: \_\_\_\_\_

Property Address: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Date of NH Residency \_\_\_\_\_

(Three-year NH residency for elderly exemption, Five-year NH residency for all other exemptions.)

**INCOME:**

Please list the source and amount of all income for year for both you and your spouse.

<b>SOURCE:</b> (Net income)	<b>Applicant:</b>	<b>Applicant's Spouse:</b>	<b>Supporting Documentation</b>
Social Security:	\$ _____	\$ _____	_____
Pension & Retirement	\$ _____	\$ _____	_____
Wages:	\$ _____	\$ _____	_____
Rental Income:	\$ _____	\$ _____	_____
Other Income/Annuities:	\$ _____	\$ _____	_____
Interest Income:	\$ _____	\$ _____	_____
<b>TOTAL INCOME:</b>	<b>\$ _____</b>	<b>\$ _____</b>	

If you have filed any of the following – please provide a copy.

1. Interest and Dividend tax return to the State of NH
2. Federal Income Tax Form
3. Any other documents as needed to verify eligibility

Check here if the applicant or applicant's spouse was not required to file a Federal Income Tax Return.

\_\_\_\_\_

**ASSETS:**

Please list all assets owned (Self & Spouse)

Savings Accounts or Investments/Certificates: (CD's, Stocks & Bonds, IRA's, Annuities, Travel Trailers, Boats, Antiques, Cars etc.)

<u>INSTITUTION NAME:</u>	<u>TYPE:</u>	<u>VALUE/AMOUNT</u>
_____	Checking _____	_____
_____	Savings _____	_____
_____	Savings _____	_____
_____	IRA _____	_____
_____	Other _____	_____

*eldqualwkst*

**VEHICLES:**

- A. Make / Model / Year / Mileage \_\_\_\_\_  
Est. Value \$ \_\_\_\_\_
- B. Make / Model / Year / Mileage \_\_\_\_\_  
Est. Value \$ \_\_\_\_\_
- C. Boat / Model / Year \_\_\_\_\_ Est. Value \$ \_\_\_\_\_
- D. RV / Model / Year \_\_\_\_\_ Est. Value \$ \_\_\_\_\_
- E. Other / Description \_\_\_\_\_ Est. Value \$ \_\_\_\_\_
- F. Other / Description \_\_\_\_\_ Est. Value \$ \_\_\_\_\_

**REAL ESTATE:** (not including your primary residence and up to the greater of 2 acres or the minimum single family residential lot size specified in the local zoning ordinance.)

Property Type \_\_\_\_\_ In Town/State \_\_\_\_\_  
\*\*Provide copy of property tax bill.  
Est. Value \$ \_\_\_\_\_

**TOTAL Of All ASSETS \$ \_\_\_\_\_**

I swear, under penalty of perjury, that all the above is a correct and accurate accounting of my financial condition to the best of my knowledge. I further authorize any agency or financial institution to release information about me or copies of my records to any agent of the [Town]. I release all persons whomsoever from any liability resulting from the release of this information.

APPLICANT'S SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

PRINTED NAME: \_\_\_\_\_

SPOUSE'S SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

PRINTED NAME: \_\_\_\_\_

TELEPHONE NUMBER: \_\_\_\_\_

PLEASE RETURN THIS QUESTIONNAIRE BY \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_, THANK YOU.

**THIS QUESTIONNAIRE WILL BE KEPT CONFIDENTIAL EXCEPT THAT THE COMMISSIONER OF THE DEPARTMENT OF REVENUE ADMINISTRATION OR HIS DESIGNEE SHALL HAVE ACCESS TO IT DURING THE DEPARTMENT'S FIVE YEAR ASSESSMENT REVIEW OF ASSESSING PRACTICES (RSA 21-J:11-a).**

## PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS

DUE DATE APRIL 15 PRECEDING THE SETTING OF THE TAX RATE

<b>STEP 1</b> OWNER AND APPLICANT NAME AND ADDRESS	<b>OWNER AND APPLICANT INFORMATION</b> OWNER _____ If required, is a PA-33 on file? <input type="radio"/> YES <input type="radio"/> NO APPLICANT'S LAST NAME _____ APPLICANT'S FIRST NAME _____ MI _____ PHONE NUMBER _____ APPLICANT'S LAST NAME _____ APPLICANT'S FIRST NAME _____ MI _____ PHONE NUMBER _____ MAILING ADDRESS _____ CITY/TOWN _____ STATE _____ ZIP CODE _____ PROPERTY ADDRESS _____ TAX MAP _____ BLOCK _____ LOT _____ IS THIS YOUR PRIMARY RESIDENCE? <input type="radio"/> YES <input type="radio"/> NO	PROPERTY OWNER NAME
<b>STEP 2</b> VETERANS' TAX CREDITS AND EXEMPTION	<b>VETERAN'S INFORMATION</b> 1. APPLICANT IS THE: <input type="radio"/> Veteran <input type="radio"/> Spouse <input type="radio"/> Surviving Spouse 2. APPLYING FOR: <input type="checkbox"/> Veterans' Tax Credit (RSA 72:28) Standard (\$50) / Optional (\$51 up to \$750) <input type="checkbox"/> All Veterans' Tax Credit (RSA 72:28-b) <i>If Adopted by Town</i> Standard (\$50) / Optional (\$51 up to \$750) <input type="checkbox"/> Tax Credit for Service-Connected Total Disability (RSA 72:35) Standard (\$700) / Optional (\$701 up to \$4,000) <input type="checkbox"/> Tax Credit for Surviving Spouse (RSA 72:29-a) "...of any person who was killed or died while on active duty..." <input type="checkbox"/> Tax Credit for Combat Service (RSA 72:28-c) <i>If Adopted by Town</i> (\$50 up to \$500) <input type="checkbox"/> Certain Disabled Veterans (Exemption) (RSA 72:36-a) 3. Veteran's Name _____ Dates of Military Service Enter (MMDDYYYY) _____ 4. Date of Entry _____ 5. Date of Discharge/Release _____ IF A VETERAN OF ALLIED COUNTRY: (RSA 72:32) 6. Name of Allied Country Served In _____ 7. Branch of Service _____ 9. Does any other eligible Veteran own interest in this property? YES <input type="radio"/> NO <input type="radio"/> If YES, provide name _____ 8. Please Check One. <input type="radio"/> US Citizen at time of entry into Service <input type="radio"/> Alien but resident of NH at time of entry into Service	PROPERTY OWNER NAME
<b>STEP 3</b> EXEMPTIONS	<b>STANDARD EXEMPTIONS</b> 10. <input type="checkbox"/> Elderly Exemption (Must be 65 years of age on or before April 1 of year for which exemption is claimed) (RSA 72:39-a) (Enter numbers only MMDDYYYY) 10a. Applicant's Date of Birth _____ 10b. Spouse's Date of Birth _____ 11. <input type="checkbox"/> Improvements to Assisted Persons with Disabilities (RSA 72:37-a) <b>LOCAL OPTIONAL EXEMPTIONS (If adopted by city/town)</b> 12. <input type="checkbox"/> Blind Exemption (RSA 72:37) <input type="checkbox"/> Solar Energy Systems Exemption (RSA 72:62) <input type="checkbox"/> Deaf Exemption (RSA 72:39-b) <input type="checkbox"/> Wind-Powered Energy Systems Exemption (RSA 72:66) <input type="checkbox"/> Disabled Exemption (RSA 72:37-b) <input type="checkbox"/> Woodheating Energy Systems Exemption (RSA 72:70) <input type="checkbox"/> Electric Energy Storage Systems Exemption (RSA 72:85) <input type="checkbox"/> Renewable Generation Facilities and Electric Energy Storage Systems Exemption (RSA 72:87)	TAX MAP   BLOCK   LOT
<b>STEP 4</b> RESIDENCY	13. <input type="checkbox"/> NH Resident for One Year preceding April 1 in the year in which the tax credit is claimed (Veterans' Tax Credit) <input type="checkbox"/> NH Resident for Five Consecutive Years (Deaf) or At least Five Years (Disabled) preceding April 1 in the year the exemption is claimed <input type="checkbox"/> NH Resident for Three Consecutive Years preceding April 1 in the year the exemption is claimed (Elderly Exemption)	
<b>STEP 5</b> OWNERSHIP	14. Do you own 100% interest in this residence? <input type="radio"/> Yes <input type="radio"/> No If NO, what percent (%) do you own? _____	
<b>STEP 6</b> SIGNATURES	Under penalties of perjury, I declare that I have examined this document and to the best of my belief the information herein is true, correct and complete. SIGNATURE (IN INK) OF PROPERTY OWNER _____ DATE _____ SIGNATURE (IN INK) OF PROPERTY OWNER _____ DATE _____	

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS

## MUNICIPAL AUTHORIZATION - TO BE COMPLETED BY MUNICIPAL ASSESSING OFFICIALS

## VETERANS' TAX CREDIT

MUNICIPAL TAX MAP	BLOCK	LOT	AMOUNT	GRANTED	DENIED	DATE
<input type="checkbox"/> Veterans' Tax Credit RSA 72:28 (Standard \$50; Optional \$51 up to \$750)				<input type="radio"/>	<input type="radio"/>	
<input type="checkbox"/> All Veterans' Tax Credit RSA 72:28-b (Standard \$50; Optional \$51 up to \$750)				<input type="radio"/>	<input type="radio"/>	
<input type="checkbox"/> Tax Credit for Service-Connected Total Disability (Standard \$700; Optional \$701 up to \$4,000)				<input type="radio"/>	<input type="radio"/>	
<input type="checkbox"/> Surviving Spouse Tax Credit (Standard \$700; Optional \$701 up to \$2,000)				<input type="radio"/>	<input type="radio"/>	
<input type="checkbox"/> Tax Credit for Combat Service pursuant to RSA 72:28-c (\$50 up to \$500)				<input type="radio"/>	<input type="radio"/>	
<input type="checkbox"/> Review Applicable Discharge Papers Form(s)						
<input type="checkbox"/> Other Information						

## VETERANS' EXEMPTION

☐ Certain Disabled Veterans' Exemption    ☐ Veteran    ☐ Surviving Spouse    GRANTED ☐ DENIED ☐

## APPLICABLE ELDERLY, DISABLED AND DEAF EXEMPTION INCOME AND ASSET LIMITS

CONTACT YOUR MUNICIPALITY FOR INCOME AND ASSET LIMITS

Income Limits	Deaf Exemption	Disabled Exemption	Elderly Exemption	Elderly Exemption Per Age Category
Single				65-74 years of age
Married				75-79 years of age
Asset Limits				80+ years of age
Single				
Married				

## STANDARD and LOCAL OPTIONAL EXEMPTIONS (If adopted by the City/Town)

	AMOUNT	GRANTED	DENIED	DATE
<input type="checkbox"/> Elderly Exemption		<input type="radio"/>	<input type="radio"/>	
<input type="checkbox"/> Improvements to Assist Persons with Disabilities		<input type="radio"/>	<input type="radio"/>	
<input type="checkbox"/> Blind Exemption		<input type="radio"/>	<input type="radio"/>	
<input type="checkbox"/> Deaf Exemption		<input type="radio"/>	<input type="radio"/>	
<input type="checkbox"/> Disabled Exemption		<input type="radio"/>	<input type="radio"/>	
<input type="checkbox"/> Electric Energy Storage Systems Exemption		<input type="radio"/>	<input type="radio"/>	
<input type="checkbox"/> Solar Energy Systems Exemption		<input type="radio"/>	<input type="radio"/>	
<input type="checkbox"/> Woodheating Energy Systems Exemption		<input type="radio"/>	<input type="radio"/>	
<input type="checkbox"/> Wind-powered Energy Systems Exemption		<input type="radio"/>	<input type="radio"/>	
<input type="checkbox"/> Renewable Generation Facilities and Electric Energy Storage Systems		<input type="radio"/>	<input type="radio"/>	

A photocopy of this Form (Pages 1 and 2) or Form PA-35 must be returned to the property owner after approval or denial.

The following documentation may be requested at the time of application in accordance with RSA 72:34, II.

- |  |   |
|--|---|
| <input type="checkbox"/> * List of assets, value of each asset, net encumbrance and net value of each asset. | <input type="checkbox"/> * State Interest and Dividends Tax Form.               |
| <input type="checkbox"/> * Statement of applicant and spouse's income.                                       | <input type="checkbox"/> * Property Tax Inventory Form filed in any other town. |
| <input type="checkbox"/> * Federal Income Tax Form.  |   |

\* Documents are considered confidential and are returned to the applicant at the time a decision is made on the application.

Municipal Notes

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PRINT / TYPE NAME OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL	SIGNATURE (IN INK) OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL	DATE
PRINT / TYPE NAME OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL	SIGNATURE (IN INK) OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL	DATE
PRINT / TYPE NAME OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL	SIGNATURE (IN INK) OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL	DATE
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PRINT / TYPE NAME OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL	SIGNATURE (IN INK) OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL	DATE



NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS**  
GENERAL INSTRUCTIONS

<b>WHO MAY FILE</b>	Applicant must be qualified as of April 1 of the year the exemption and/or tax credit is claimed. Financial qualifications required for certain exemptions must be met by the time of application. An applicant must have resided in this state for at least one year preceding April 1 in the year in which the veterans' tax credit is claimed. An applicant must have resided in this state for at least three years preceding April 1 in the year for which the elderly exemption is claimed and five years in which the deaf or disabled exemption is claimed. The terms owner, own or owned, shall include those persons who hold grantor/revocable trust, equitable title, or beneficial interest for life in the subject property.		
<b>WHERE TO FILE</b>	Form PA-29 must be filed with the municipal assessing officials of the city/town where the tax credit and/or exemption is being requested.		
<b>WHEN TO FILE</b>	<p>Form PA-29 must be filed by April 15 preceding the setting of the tax rate. The municipal assessing officials shall send written notice to the taxpayer of their decision by July 1 prior to the date of notice of tax. Failure of the municipal assessing officials to respond shall constitute a denial of the application. <b>Example:</b> If you are applying for a tax credit and/or an exemption for the 2014 property taxes, which are due no earlier than December 1, 2014, you have until April 15, 2014, to file this form. The municipal assessing officials have until July 1 to send notice of their decision. Failure of the municipal assessing officials to respond shall constitute a denial of the application. <b>A late response or failure to respond by municipal assessing officials does not extend the appeal period.</b> Date of filing is when the completed application is either hand-delivered to the municipality, postmarked by the post office, or receipted by an overnight delivery service.</p> <p>Pursuant to RSA 72:33, 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 tax year..."</p>		
<b>APPEAL PROCEDURE</b>	If an application for a property tax exemption and/or tax credit is denied by the municipality, an applicant may appeal in writing on or before September 1 following the date of notice of tax under RSA 72:1-d, to the NH Board of Tax and Land Appeals (BTLA) or to the Superior Court in the county where the property is located. <b>Example:</b> If you were denied an exemption from your 2014 property taxes, you have until September 1, 2015, to appeal. Forms for appealing to the BTLA may be obtained from the NH BTLA, 107 Pleasant Street, Concord, NH 03301; their website at <a href="http://www.nh.gov/btla">www.nh.gov/btla</a> ; or by calling (603) 271-2578. Be sure to specify <b>EXEMPTION APPEAL</b> .		
<b>TAX CREDITS</b>	Tax credits approved will be deducted from the property tax amount.		
<b>EXEMPTIONS</b>	Tax exemptions approved are deducted from the amount of the property owner's total assessed value prior to the calculation of tax due.		
<b>ELDERLY EXEMPTIONS RSA 72:39-a</b>	<p>Applicant must have resided in this state for at least three consecutive years preceding April 1 in the year which the exemption is claimed. Property must be: owned by a resident; or 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 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 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 for at least five years.</p> <p>Property cannot have been transferred to the applicant from a person under the age of 65, and related to the applicant by blood or marriage, within the preceding five years.</p> <p>Property must meet the definition of residence per RSA 72:39-a, I(c), which includes the housing unit, which is the person's principle home and related structures such as a detached garage or woodshed. It does not include attached dwelling units and unattached structures used or intended for commercial or other non-residential purposes. If fractional interest is owned, see RSA 72:41, Proration.</p>		
<b>ELDERLY, DEAF and DISABLED FINANCIAL QUALIFICATIONS RSA 72:39-a RSA 72:38-b RSA 72:37-b</b>	<b>INCOME LIMITATION</b>	Includes: Income from any source including Social Security or pension.	Excludes: Life insurance paid on the death of an insured; Expenses and costs incurred in the course of conducting a business enterprise; Proceeds from the sale of assets.
	<b>ASSET LIMITATION</b>	Includes: The value of all assets, tangible and intangible.	Excludes: The value of the person's actual residence and the land upon which it is located up to the greater of 2 acres or the minimum single family residential lot size specified in the local zoning ordinance. The value of any good faith encumbrances.
<b>ADA COMPLIANCE</b>	Individuals who need auxiliary aids for effective communication in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.		

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS

TYPE OF TAX CREDIT or EXEMPTION	AMOUNT GRANTED	WHO MAY APPLY
<b>VETERANS' TAX CREDIT</b> RSA 72:28	\$50 (\$51 up to \$750 upon adoption by the municipality), is subtracted from the taxes due on the applicant's RESIDENTIAL property, occupied as the veteran's principle place of abode. For Veterans' surviving spouse: See RSA 72:28, III. For Proration: See RSA 72:30	Every resident in the U.S. who served not less than 90 days in the armed forces <i>in any of the qualifying wars or armed conflicts</i> , as listed in RSA 72:28, and was honorably discharged; or the spouse or surviving spouse of such resident. (NOTE: 'Under Honorable Conditions' does not qualify.)
<b>ALL VETERANS' TAX CREDIT</b> RSA 72:28-b - <i>Must be adopted by Municipality</i>		Every resident in the U.S. who served not less than 90 days in the armed forces and was honorably discharged; or the spouse or surviving spouse of such resident. (NOTE: 'Under Honorable Conditions' does not qualify.)
<b>SURVIVING SPOUSE TAX CREDIT</b> RSA 72:29-a	\$700 (\$701 up to \$2,000 upon adoption by the municipality per RSA 72:27-a), is subtracted from taxes due on the applicant's property, residential or other.	The surviving spouse of any person who was killed or died while on active duty in the armed forces, as listed in RSA 72:28, so long as the surviving spouse remains single.
<b>SERVICE-CONNECTED TOTAL DISABILITY TAX CREDIT</b> RSA 72:35	\$700 (\$701 up to \$4,000 upon adoption by the municipality pursuant to RSA 72:27-a), is subtracted from the property taxes due on the applicant's residential property.	Any person who: <ul style="list-style-type: none"> <li>• Has been honorably discharged or an officer honorably separated from military service and who has a total and permanent service-connected disability;</li> <li>• Is a double amputee or paraplegic because of service-connected injury; or</li> <li>• Is the surviving spouse of above qualified veteran and remains single.</li> </ul>
<b>TAX CREDIT FOR COMBAT SERVICE</b> RSA 72:28-C <i>Must be adopted by Municipality</i>	\$50 up to \$500 upon adoption by the municipality pursuant to RSA 72:27-a is subtracted from the property taxes due on the applicant's residential property.	Every resident of this state engaged at any point during the taxable period in combat service as a member of the NH National Guard or a reserve member of the United States Armed Forces called to active duty. The application for the tax credit must be accompanied by the service member's military orders.
<b>CERTAIN DISABLED VETERANS - EXEMPTION</b> RSA 72:36-a  "...shall be exempt from all taxation on said homestead..."	Any person who: <ul style="list-style-type: none"> <li>• Has been discharged under conditions other than dishonorable, or an officer who has been honorably separated from military service;</li> <li>• Owns a specially adapted homestead which has been acquired with the assistance of the Veterans Administration or by using proceeds from the sale of any previous homestead which was acquired with the assistance of the Veterans Administration; and</li> <li>• Is 100 percent permanently and totally disabled as prescribed in 38 C.F.R. 3.340, total and permanent total ratings and unemployability; or is a double amputee of the upper or lower extremities or any combination thereof, or paraplegic, as the result of service connection; or has blindness of both eyes with visual acuity of 5/200 or less, as the result of service connection.</li> </ul> <p>The surviving spouse of an eligible veteran may also apply. Satisfactory proof of such service connection disability must be furnished to the assessor.</p>	
A list of the Veterans' qualifying medals and discharge papers can be found at: <a href="http://www.revenue.nh.gov/mun-prop/property/exemptions-tax-credits.htm">http://www.revenue.nh.gov/mun-prop/property/exemptions-tax-credits.htm</a>		
<b>IMPROVEMENTS TO ASSIST PERSONS WITH DISABILITIES AND THE DEAF</b>		
<b>EXEMPTION</b>	<b>AMOUNT OF EXEMPTION</b>	<b>WHO MAY APPLY</b>
<b>IMPROVEMENTS TO ASSIST PERSONS WITH DISABILITIES</b> RSA 72:37-a <b>DEAF OR SEVERELY HEARING IMPAIRED PERSONS</b> RSA 72:38-b	The value of improvements made for the purpose of assisting a person with a disability or deafness is deducted from the assessed value of the residential real estate.	Any person owning residential real estate upon which he resides and to which he has made improvements for the purpose of assisting a person with a disability or deafness who also resided on such real estate.
<b>OPTIONAL EXEMPTIONS BELOW <u>MUST BE ADOPTED</u> BY THE MUNICIPALITY BEFORE ANYONE MAY APPLY</b>		
<b>EXEMPTION</b>	<b>AMOUNT OF EXEMPTION</b>	<b>WHO MAY APPLY</b>
<b>DISABLED EXEMPTION</b> RSA 72:37-b	The amount of the exemption and the level of income and assets (excluding the value of the property owner's residence) are determined by vote of the municipality per RSA 72:27-a.	Any person eligible under the Federal Social Security Act for benefits to the disabled, and who has been a New Hampshire resident for at least five years by April 1 of the year the exemption is claimed.  <b>NOTE: See Financial Qualifications on Page 3.</b>
<b>BLIND EXEMPTION</b> RSA 72:37	\$15,000 (unless the municipality votes an increase) is subtracted from the assessed valuation.	Every inhabitant owning residential real estate, who is legally blind, as determined by the Administrator of Blind Services of the Vocational Rehabilitation Division of the Department of Education.
<b>DEAF EXEMPTION</b> RSA 72:38-b	\$15,000 (unless the municipality votes an increase) is subtracted from the assessed valuation.	NH residents who are deaf or severely hearing impaired, have been a NH resident for more than five consecutive years, and meet the income and asset requirements.

**PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS****OPTIONAL EXEMPTIONS BELOW MUST BE ADOPTED BY THE MUNICIPALITY BEFORE ANYONE MAY APPLY continued**

<b>EXEMPTION</b>	<b>AMOUNT OF EXEMPTION</b>	<b>WHO MAY APPLY</b>
<b>SOLAR ENERGY SYSTEMS</b> RSA 72:61 and RSA 72:62	Determined by vote of the municipality pursuant to RSA 72:62.	Any person owning real property equipped with a solar energy heating or cooling system, as defined in RSA 72:61.
<b>WOODHEATING ENERGY SYSTEMS</b> RSA 72:69 and RSA 72:70	Determined by vote of the municipality pursuant to RSA 72:70.	Any person owning real property equipped with a woodheating energy system, as defined in RSA 72:69.
<b>WIND-POWERED ENERGY SYSTEMS</b> RSA 72:65 and RSA 72:66	Determined by vote of the municipality pursuant to RSA 72:66.	Any person owning real property equipped with a wind-powered energy system, as defined in RSA 72:65.
<b>ELECTRIC ENERGY STORAGE SYSTEMS</b> RSA 72:84 and RSA 72:85	Determined by vote of the municipality pursuant to RSA 72:85.	Any person owning real property equipped with an electrical energy storage system, as defined in RSA 72:84.
<b>RENEWABLE GENERATION AND ELECTRIC ENERGY STORAGE SYSTEMS</b> RSA 72:87	Determined by vote of the municipality pursuant to RSA 72:87.	Any person owning a renewable generation facility, as defined in RSA 72:73, an electrical energy storage system, as defined in RSA 72:84, and any person or facility qualifying for exemption as defined in RSA 72:87.

# STATEMENT OF QUALIFICATION FOR PROPERTY TAX CREDIT, EXEMPTION OR TAX DEFERRAL UNDER RSA 72:33, V

(to be submitted with Form PA-29 or Form PA-30)

USE THIS FORM IF YOUR PROPERTY IS HELD IN A TRUST, OR IF YOU HOLD EQUITABLE TITLE OR A LIFE ESTATE

**TYPE OR PRINT**

OWNER			
APPLICANT'S LAST NAME		APPLICANT'S FIRST NAME	MI <input type="checkbox"/>
APPLICANT'S LAST NAME		APPLICANT'S FIRST NAME	MI <input type="checkbox"/>
MAILING ADDRESS			
CITY/TOWN		STATE	ZIPCODE
PROPERTY ADDRESS for which Tax Credit / Exemption / Deferral is claimed			

I am eligible for a property tax credit, exemption or tax deferral against the property for which a Permanent Application, Form PA-29, or Tax Deferral Application, Form PA-30, has been made, and do qualify as the owner of the property under RSA 72:29, VI, based upon the following: **(check one)**

- ☐ **Grantor/Revocable Trust**
- ☐ **Equitable Title holder or**
- ☐ **Beneficial Interest for life (Life estate owner)**

The appropriate document must be supplied:

- (a) A Trust instrument as defined in RSA 564-B:1-103 (20);
- (b) A Certification of Trust prepared in accordance with RSA 564-B:10-1013; or
- (c) A deed or other legal document showing the assigned ownership.

Legal Name of Trust (if different than above):

**All documents submitted shall be handled to protect the privacy of the applicant.**

Explanation or additional details:

Under penalties of perjury, I declare that I have examined this document and to the best of my belief the information herein is true, correct and complete.

X

SIGNATURE (IN INK)

PRINT NAME

DATE

X

SIGNATURE (IN INK)

PRINT NAME

DATE

TELEPHONE NUMBER

<b>WHO MUST FILE</b>	To be completed by property owners to establish their status as grantor of the property to a revocable trust, or holding equitable title or the beneficial interest for life in the property. RSA 72:29, VI. For purposes of RSA 72:28, 28-b, 28-c, 29-a, 30, 31, 32, 33, 35, 36-a, 37, 37-a, 37-b, 38-a, 39-a, 62, 66, and 70, the ownership of real estate, as expressed by such words as "owner," "owned," or "own," shall include those who have placed their property in a grantor/revocable trust or who have equitable title or the beneficial interest for life in the subject property.
<b>WHEN TO FILE</b>	This completed form shall be submitted with the Permanent Application, Form PA-29 (RSA 72:33), for property tax credit or exemption, or the Tax Deferral Application, Form PA-30 (RSA 72:38-a), to the local municipal assessing officials of the City/Town in which such application is filed. The completed Form PA-33 becomes a permanent document and does not need to be re-filed unless the status of the trust or life estate is changed or altered.