

# **Qualifications for Disability Exemption**

## **Benefits:**

\$65,000                      This amount is deducted from your assessed value.

## **Income Limitations:**

Single            \$28,500      Includes all sources of income, including Soc. Sec.  
Married        \$38,500

## **Asset Limitations:**

\$50,000 excluding the value of the residence and up to two (2) acres of land. (Includes all savings, stocks, bonds, cd's, vehicles, etc.)

The **CONFIDENTIAL** worksheet attached must be completed. Verification of all accounts, income assets, must be submitted with this application. (For example: most recent bank statement, income tax return, social security statement, pay stub, etc.)

If you are not required to file an income tax return, the enclosed form 8821 must be completed. This enables the Town to verify with the IRS that you are not required to file a tax return.

The deadline for filing this exemption is April 15<sup>th</sup>, but determination of eligibility is made as of April 1<sup>st</sup>.

If you have any questions or would like assistance in filling out this application, please call the Town Hall at 286-7039.

## **72:37-b Exemption for the Disabled. –**

- I. Upon its adoption by a city or town as provided in RSA 72:27-a, any person who is eligible under Title II or Title XVI of the federal Social Security Act for benefits to the disabled shall receive a yearly exemption in an amount to be chosen by the town or city.
- I-a. Upon the adoption of this paragraph by a city or town as provided in RSA 72:27-a, a person eligible under Title II or Title XVI of the federal Social Security Act on his or her sixty-fifth birthday shall remain eligible for a yearly exemption either in the amount of the exemption applicable under paragraph I or the amount of the elderly exemption granted to the person under RSA 72:39-b, whichever is greater.
- II. The exemptions in paragraph I and I-a may be applied only to property which is occupied as the principal place of abode by the disabled person. The exemption may be applied to any land or buildings appurtenant to the residence or to manufactured housing if that is the principal place of abode. Nothing in this section shall preclude a qualified applicant from earning an income.
- III. No exemption shall be allowed under paragraph I or I-a unless the person applying for an exemption:
  - (a) Had, in the calendar year preceding said April 1, a net income from all sources, or if married, a combined net income from all sources, of not more than the respective amount determined by the city or town for purposes of paragraph I or I-a. Under no circumstances shall the amount determined by the city or town be less than \$13,400 for a single person or \$20,400 for married persons. The net income shall be determined by deducting from all moneys received, from any source including social security or pension payments, the amount of any of the following or the sum thereof:
    - (1) Life insurance paid on the death of an insured.
    - (2) Expenses and costs incurred in the course of conducting a business enterprise.
    - (3) Proceeds from the sale of assets.
  - (b) Owns net assets not in excess of the amount determined by the city or town for purposes of paragraph I, excluding 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 amount determined by the city or town shall not be less than \$35,000 or, if married, combined net assets in such greater amount as may be determined by the town or city. "Net assets" means the value of all assets, tangible and intangible, minus the value of any good faith encumbrances. "Residence" means the housing unit, and related structures such as an unattached garage or woodshed, which is the person's principal home, and which the person in good faith regards as home to the exclusion of any other places where the person may temporarily live. "Residence" shall exclude attached dwelling units and unattached structures used or intended for commercial or other nonresidential purposes.
  - (c) Has been a New Hampshire resident for at least 5 years.
- IV. Additional requirements for an exemption under paragraph I or I-a shall be that the property is:
  - (a) Owned by the resident;
  - (b) Owned by a resident jointly or in common with the resident's spouse, either of whom meets the requirements for the exemption claimed;
  - (c) Owned by a resident jointly or in common with a person not the resident's spouse, if the resident meets the applicable requirements for the exemption claimed; or
  - (d) Owned by a resident, or the resident's spouse, either of whom meets the requirements for the exemption claimed, and when they have been married to each other for at least 5 consecutive years.



NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS**  
DUE DATE APRIL 15 PRECEDING THE SETTING OF THE TAX RATE

	OWNER AND APPLICANT INFORMATION				
STEP 1 OWNER AND APPLICANT NAME AND ADDRESS	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	ZIPCODE		
	PROPERTY ADDRESS	TAX MAP	BLOCK	LOT	
IS THIS YOUR PRIMARY RESIDENCE? <input type="radio"/> YES <input type="radio"/> NO					
STEP 2 VETERANS' TAX CREDITS AND EXEMPTION	VETERAN'S INFORMATION				
	1. APPLICANT IS THE:		2. APPLYING FOR:		
	<input type="radio"/> Veteran <input type="radio"/> Spouse <input type="radio"/> Surviving Spouse		<input type="checkbox"/> Veterans' Tax Credit (RSA 72:28) Standard (\$50) / Optional (\$51 up to \$500) <input type="checkbox"/> All Veterans' Tax Credit (RSA 72:28-b) <i>If Adopted by Town</i> Standard (\$50) / Optional (\$51 up to \$500) <input type="checkbox"/> Tax Credit for Service-Connected Total Disability (RSA 72:35) Standard (\$700) / Optional (\$701 up to \$2,000) <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"/> 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 NO If YES, provide name		8. Please Check One.			
<input type="radio"/> YES <input type="radio"/> NO <input type="text"/>		<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			
STEP 3 EXEMPTIONS	STANDARD EXEMPTIONS				
	10. <input type="checkbox"/> Elderly Exemption ( <i>Must be 65 years of age on or before April 1 of year for which exemption is claimed</i> ) (RSA 72:39-a) (Enter numbers only MMDDYYYY) 10a. Applicant's Date of Birth <input type="text"/> 10b. Spouse's Date of Birth <input type="text"/>				
	11. <input type="checkbox"/> Improvements to Assist Persons with Disabilities (RSA 72:37-a)				
LOCAL OPTIONAL EXEMPTIONS ( <i>If adopted by city/town</i> )					
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 72:38-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)					
STEP 4 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)				
	14. Do you own 100% interest in this residence? <input type="radio"/> Yes <input type="radio"/> No If NO, what percent (%) do you own? <input type="text"/>				
STEP 5 OWNERSHIP	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		

PROPERTY OWNER NAME

PROPERTY OWNER NAME

TAX MAP | BLOCK | LOT

**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 \$500)	\$500	<input type="radio"/>	<input type="radio"/>	<input type="text"/>
<input type="checkbox"/> All Veterans' Tax Credit RSA 72:28-b (Standard \$50; Optional \$51 up to \$500)	\$500	<input type="radio"/>	<input type="radio"/>	<input type="text"/>
<input type="checkbox"/> Tax Credit for Service-Connected Total Disability (Standard \$700; Optional \$701 up to \$2,000)	\$1,400	<input type="radio"/>	<input type="radio"/>	<input type="text"/>
<input type="checkbox"/> Surviving Spouse Tax Credit (Standard \$700; Optional \$701 up to \$2,000)	\$700	<input type="radio"/>	<input type="radio"/>	<input type="text"/>
<input type="checkbox"/> Review Applicable Discharge Papers Form(s) <input type="text"/>				
<input type="checkbox"/> Other Information <input type="text"/>				

**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	<input type="text"/>	\$28,500	\$31,800	65-74 years of age	\$75,000
Married	<input type="text"/>	\$38,500	\$43,000	75-79 years of age	\$80,000
<b>Asset Limits</b>				80+ years of age	\$115,000
Single	<input type="text"/>	\$50,000	\$50,000		
Married	<input type="text"/>	\$50,000	\$50,000		

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

	AMOUNT	GRANTED	DENIED	DATE
<input type="checkbox"/> Elderly Exemption	<input type="text"/>	<input type="radio"/>	<input type="radio"/>	<input type="text"/>
<input type="checkbox"/> Improvements to Assist Persons with Disabilities	\$15,000	<input type="radio"/>	<input type="radio"/>	<input type="text"/>
<input type="checkbox"/> Blind Exemption	\$15,000	<input type="radio"/>	<input type="radio"/>	<input type="text"/>
<input type="checkbox"/> Deaf Exemption	<input type="text"/>	<input type="radio"/>	<input type="radio"/>	<input type="text"/>
<input type="checkbox"/> Disabled Exemption	\$65,000	<input type="radio"/>	<input type="radio"/>	<input type="text"/>
<input type="checkbox"/> Solar Energy Systems Exemption	<input type="text"/>	<input type="radio"/>	<input type="radio"/>	<input type="text"/>
<input type="checkbox"/> Woodheating Energy Systems Exemption	<input type="text"/>	<input type="radio"/>	<input type="radio"/>	<input type="text"/>
<input type="checkbox"/> Wind-powered Energy Systems Exemption	<input type="text"/>	<input type="radio"/>	<input type="radio"/>	<input type="text"/>

**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**

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

## 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 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 received 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 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>	<b>Includes:</b> Income from any source including Social Security or pension.	<b>Excludes:</b> 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>	<b>Includes:</b> The value of all assets, tangible and intangible.	<b>Excludes:</b> 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.		

## 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  <b>ALL VETERANS' TAX CREDIT</b> RSA 72:28-b - <i>Must be adopted by Municipality</i>	\$50 (\$51 up to \$500 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.)  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 \$2,000 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>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, who has a total and permanent service-connected disability;</li> <li>• Is totally and permanently disabled from service connection and satisfactory proof of such service connection is furnished to the assessors;</li> <li>• Is a double amputee of the upper or lower extremities or any combination thereof, paraplegic, or has blindness of both eyes with visual acuity of 5/200 or less as a result of service connection;</li> <li>• Owns a specially adapted homestead which has been acquired with the assistance of the Veterans Administration; or</li> <li>• Owns a specially adapted homestead which has been acquired using proceeds from the sale of any previous homestead which was acquired with the assistance of the Veterans Administration.</li> </ul>	

A list of the Veterans' qualifying medals and discharge papers can be found at: <http://www.revenue.nh.gov/mun-prop/property/exemptions-tax-credits.htm>

## IMPROVEMENTS TO ASSIST PERSONS WITH DISABILITIES AND THE DEAF

EXEMPTION	AMOUNT OF EXEMPTION	WHO MAY APPLY
<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.

OPTIONAL EXEMPTIONS BELOW MUST BE ADOPTED BY THE MUNICIPALITY BEFORE ANYONE MAY APPLY

EXEMPTION	AMOUNT OF EXEMPTION	WHO MAY APPLY
<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.
<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.