



# Elderly Exemption Application

**Filing period opens January 2024 - Deadline: April 15, 2024**

**Approved exemptions are effective for the December 2024 tax bill**

For questions or to schedule an appointment, please call 603-516-6014 or email

[CityAssessors@dover.nh.gov](mailto:CityAssessors@dover.nh.gov)

## **Return application to:**

Tax Assessment Office

288 Central Ave

Dover, NH 03820

Requirements, conditions, and instructions for this application are outlined below:

### **I. EXEMPTION AMOUNTS (RSA 72:39-A):**

- Based on the applicant's age as of April 1, 2024
- For a resident 65 years of age up to 74 - \$ 206,000
- For a resident 75 years of age up to 79 - \$ 291,000
- For a resident 80 years of age or older - \$ 373,000

### **II. APPLICANT REQUIREMENTS:**

- Must be the owner of record on or before April 1, 2024 and occupy the property as their principle place of abode.
- 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 (since April 1, 2021).
- 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. The applicant must own the real estate individually, jointly, or if his or her spouse owns the real estate, they must have been married for at least 5 years.
- If the property is owned by a trust, the applicant must have equitable title or a beneficial interest for life in the subject property (RSA 72:29). Applicant must file Form PA-33 (Statement of Qualification) for property owned by a trust and satisfy the assessor that the applicant is a true beneficiary of the trust.
- If the applicant has a Life Estate in the property he/she must file PA-33 (Statement of Qualification)

### **III. MAXIMUM INCOME/ASSET LIMITS (based on the 2023 Tax Year):**

- Single Income must be less than \$52,600
- Married Income must be less than \$71,600
- Assets must be \$206,200 or less

**SUPPORTING DOCUMENTATION OF ALL INCOME & ASSETS MUST BE SUBMITTED FOR VERIFICATION**

**Income:** Income from any source including Social Security or pension, excluding the following:

- 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; however, this amount will be considered an asset.

**Assets:** The value of all assets, tangible and intangible excluding the following:

- Exclude the value of the person's actual residence and the value of a minimum single family lot or 2 acres whichever is greater.
  - Additional units in multi-family housing are not excluded and should be listed as an asset.
  - Income from units should be listed under rental income
- The value of any good faith encumbrances, and personal property (furniture, vehicles, etc.)

**Supporting Documentation:** In order for the Assessor to examine the application, you must submit copies of the following with your application\*\*

- 2023 Federal Income Tax return form all pages (if you have to file)
- 2023 W-2's, 1099's, wages, Social Security, interest, and all other end-of year income statements
- 2023 State interest and dividend tax form all pages (if you have to file)
- If you own other property, the latest copy of your tax bill
- 2023 year-end bank statements - all pages - showing all debits and credits (checking & savings, etc.)
- Statements showing balance of stocks, certificate of deposit, money market, life insurance cash value etc.
- Copy of bonds
- **\*\*IF SUPPORTING DOCUMENTATION IS NOT SUBMITTED, YOUR APPLICATION WILL NOT BE REVIEWED**

- The Assessor also reserves the right to request a true copy of your driver's license or proof of residency.
- 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. Original documents will be returned with your notice of approval or denial, copies will be destroyed.
- The Assessor shall grant the exemption provided the taxpayer qualifies in all categories and:
  - He/she is satisfied that the applicant has not willfully made any false statements in the application for the purpose of obtaining the exemption.
  - The applicant cooperated with the Assessor's request for further documentation if it applies.
  - The exemption will be prorated based on ownership of the property

IV: **FILING:** A completed application will include:

1. Form PA-29 Permanent Application for Property Tax Credit/Exemptions (Page 1)
2. City of Dover Application Worksheet (3 Pages) : Personal information, Income/Asset Worksheets with required supporting documentation
3. Affidavit for Exemptions
4. If the property is owned by a trust or if a life estate is involved:
  - PA-33 Statement of Qualification for Property Tax Credit, Exemption or Tax Deferral
  - A Trust Instrument or Certification of Trust – *do not send your deed*
5. Applications will be accepted beginning in January 2024 and are due by April 15, 2024

# CITY OF DOVER

ELDERLY EXEMPTION APPLICATION WORKSHEET

TAX YEAR 2024

**APPLICATION DEADLINE APRIL 15, 2024**

*All information contained within this application is confidential and must be completed in its entirety.*

## OFFICE USE ONLY:

Parcel ID \_\_\_\_\_  
Age as of April 1, 2024: \_\_\_\_\_  
A / D by \_\_\_\_\_  
Code: 14 15 16 Exemption Amount: \_\_\_\_\_  
Income: \_\_\_\_\_ Assets: \_\_\_\_\_

- **Applicant's Name:** \_\_\_\_\_ **Telephone#:** \_\_\_\_\_
  - **Date of Birth:** \_\_\_\_\_ **Email Address:** \_\_\_\_\_
- **Spouse's Name:** \_\_\_\_\_ **Telephone#:** \_\_\_\_\_
  - **Date of Birth:** \_\_\_\_\_ **Email Address:** \_\_\_\_\_
- **Marital Status (circle one):** Married (\_\_\_\_#years married)      Single      Divorced      Widow/er
- **Property address:** \_\_\_\_\_ **Acreage:** \_\_\_\_\_
  - **Is this your principle place of abode?**      YES      NO
  - **Property Type (circle one):** Single Family      Mutli-Family (\_\_\_\_# units)      Condo      Mobile Home
- **Residence Owned (circle one):**      Jointly      Solely      Revocable Trust\*      Irrevocable Trust\*      Life Estate\*\*
  - \*Residences owned by a trust must submit a PA-33 form and a Certificate of Trust or copy of the trust.  
\*\*Life Estates must submit a PA-33 form.
  - Number of years owned residence: \_\_\_\_\_ Legal Resident of NH since: \_\_\_\_\_
- **Do you own or have an interest in any other property other than the property listed above?**      YES      NO
  - If yes, list the full address: \_\_\_\_\_
  - Do you receive a property tax exemption or credit on this property?      YES      NO
- **Will you be filing a federal income tax return this year?**      YES      NO
  - If NO, submit verification – IRS 4506-T form. If YES, a copy of your filing is required.
- **OPTIONAL:** If you have a representative, relative, Power of Attorney, etc. you would like us to communicate with in your place if further information is needed, please provide their information below. You both must sign. Failure to communicate from either party after our attempts to reach you or your representative may result in a denial of this application. *Power of Attorney or legal guardian only, Applicant's signature is not required below, please submit a copy of your legal documentation with this application.*

Name: \_\_\_\_\_ Relationship: \_\_\_\_\_ Telephone#: \_\_\_\_\_

Applicant's signature: \_\_\_\_\_ Representative's signature: \_\_\_\_\_

## 2024 INCOME INFORMATION

For the period of January 1, 2023 through December 31, 2023

Attach additional sheets if necessary. If any of the following categories do not apply, please write N/A.

### **SUPPORTING DOCUMENTS MUST BE SUBMITTED WITH THIS APPLICATION**

**(1099, W-2, benefit statement, court order, etc.)**

<u>GROSS INCOME RECEIVED:</u>	<u>Owner</u>	<u>Spouse/Co-Owner</u>
Social Security Gross Income	\$ _____	\$ _____
Wages, Salaries, Tips	\$ _____	\$ _____
Pensions	\$ _____	\$ _____
Retirement	\$ _____	\$ _____
Annuity Distributions	\$ _____	\$ _____
Veteran's Benefits	\$ _____	\$ _____
Business Income	\$ _____	\$ _____
Rental/ room & board	\$ _____	\$ _____
Interest	\$ _____	\$ _____
Dividends	\$ _____	\$ _____
Alimony/child support	\$ _____	\$ _____
Disability Insurance	\$ _____	\$ _____
Unemployment Benefits	\$ _____	\$ _____
Food Stamps/Assistance	\$ _____	\$ _____
Fuel Assistance	\$ _____	\$ _____
Housing Assistance	\$ _____	\$ _____
Trust Income	\$ _____	\$ _____
Royalties	\$ _____	\$ _____
Gambling Winnings	\$ _____	\$ _____
Other Government Assistance	\$ _____	\$ _____
Other: _____	\$ _____	\$ _____

**Income Maximum Limits:**

**Single: \$52,600**

**Married \$71,600**

**Total:** \_\_\_\_\_

**Total:** \_\_\_\_\_

**Total Income:** \_\_\_\_\_

## 2023 ASSET INFORMATION

Attach additional sheets if necessary. If any of the following categories do not apply, please write N/A.

### **SUPPORTING DOCUMENTS MUST BE SUBMITTED WITH THIS APPLICATION**

**Personal Property:**

Estimated Value of furniture, jewelry, furs, antiques, etc.: \_\_\_\_\_

**Vehicles:** *Copy of registration required as supporting documentation*

Vehicle 1: Year \_\_\_\_\_ Make \_\_\_\_\_ Model \_\_\_\_\_ Miles \_\_\_\_\_ Value \_\_\_\_\_

Vehicle 2: Year \_\_\_\_\_ Make \_\_\_\_\_ Model \_\_\_\_\_ Miles \_\_\_\_\_ Value \_\_\_\_\_

Vehicle 3: Year \_\_\_\_\_ Make \_\_\_\_\_ Model \_\_\_\_\_ Miles \_\_\_\_\_ Value \_\_\_\_\_

**Account & Policies:**

*Supporting Documentation: Statements for the last 3 months of 2023 or last quarterly/annual statement, tax bill.*

CHECKING ACCNT #	BANK NAME	NAME(S) ON ACCOUNT	BALANCE
SAVINGS ACCNT #	BANK NAME	NAME(S) ON ACCOUNT	BALANCE
CD ACCOUNT # - LAST 4	BANK NAME	NAME(S) ON ACCOUNT	BALANCE
MONEY MARKET ACCNT #	BANK/INSTITUTION	NAME(S) ON ACCOUNT	BALANCE
IRA ACCOUNT #	BANK/INSTITUTION	NAME(S) ON ACCOUNT	BALANCE
ANNUITY ACCOUNT #	BANK/INSTITUTION	NAME(S) ON ACCOUNT	BALANCE
MUTUAL FUNDS ACCOUNT	BANK/INSTITUTION	NAME(S) ON ACCOUNT	BALANCE
STOCKS/BONDS ACCOUNT #	BANK/INSTITUTION	NAME(S) ON ACCOUNT	BALANCE
LIFE INSURANCE POLICY #	BANK/INSTITUTION	NAME(S) ON ACCOUNT	CASH SURRENDER VLAUE
ADDITIONAL REAL ESTATE	LOCATION	OWNER(S)	ASSESSED VALUE
OTHER:			
			TOTAL:

**Asset Limit: \$206,200**

PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS

DUE DATE APRIL 15 PRECEDING THE SETTING OF THE TAX RATE

STEP 1 OWNER AND APPLICANT NAME AND ADDRESS

OWNER AND APPLICANT INFORMATION
OWNER
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? YES NO

STEP 2 VETERANS' TAX CREDITS AND EXEMPTION

VETERAN'S INFORMATION
1. APPLICANT IS THE: Veteran Spouse Surviving Spouse
2. APPLYING FOR: Veterans' Tax Credit (RSA 72:28) Standard (\$50) / Optional (\$51 up to \$750)
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. US Citizen at time of entry into Service Alien but resident of NH at time of entry into Service

STEP 3 EXEMPTIONS

STANDARD EXEMPTIONS
10. Elderly Exemption (Must be 65 years of age on or before April 1 of year for which exemption is claimed) (RSA 72:39-a)
11. Improvements to Assist Persons with Disabilities (RSA 72:37-a)
12. Blind Exemption (RSA 72:37)
LOCAL OPTIONAL EXEMPTIONS (If adopted by city/town)
13. Deaf Exemption (RSA 72:38-b) Electric Energy Storage Systems Exemption (RSA 72:85)
Disabled Exemption (RSA 72:37-b) Wind-Powered Energy Systems Exemption (RSA 72:66)
Solar Energy Systems Exemption (RSA 72:62) Woodheating Energy Systems Exemption (RSA 72:70)
Renewable Generation Facilities and Electric Energy Storage Systems Exemption (RSA 72:87)

STEP 4 RESIDENCY

14. NH Resident for One Year preceding April 1 in the year in which the tax credit is claimed (Veterans' Tax Credit)
NH Resident for Five Consecutive Years (Deaf) or At least Five Years (Disabled) preceding April 1 in the year the exemption is claimed
NH Resident for Three Consecutive Years preceding April 1 in the year the exemption is claimed (Elderly Exemption)

STEP 5 OWNERSHIP

15. Do you own 100% interest in this residence? YES NO If NO, what percent (%) do you own?

STEP 6 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

PROPERTY OWNER NAME

PROPERTY OWNER NAME

TAX MAP | BLOCK | LOT

# AFFIDAVIT FOR EXEMPTIONS

**Please read, initial each line, and then sign below. If there is anything you do not understand, please ask the assessing staff for clarification.**

\_\_\_\_\_ I hereby certify that the exemption worksheet with financial documents submitted to the Dover Assessing Department is complete, true and correct.

\_\_\_\_\_ I hereby certify that if I claim that I do not have to file a federal income tax form I will if requested complete a form 4506-T Request for Transcript of Tax Return. This form goes to the IRS to verify that you do not file a Federal Tax Form.

\_\_\_\_\_ I certify that I do not claim residency in any other city or town, in any other state.

\_\_\_\_\_ I certify that I have been a resident of New Hampshire for 3 consecutive years (Elderly Exemption) or 5 years (Disabled or Deaf Exemptions) as of April 1 in the year applying for tax exemption

\_\_\_\_\_ I certify under penalty of perjury that I am not receiving any other residential tax exemption or tax credit in any other community within New Hampshire and I am not receiving a similar benefit, such as a homestead exemption, in any other state.

\_\_\_\_\_ I understand that if my income or assets change, there is a possibility I may no longer qualify for the tax exemption, and that I am under obligation by law to notify the Assessing Department.

\_\_\_\_\_ If my marital status changes, I must notify the Assessing Department.

\_\_\_\_\_ If I relocate within the City of Dover, I must file an amended application with the Assessing Department as soon as possible, on or before a new tax rate has been set, immediately following the change in residence.

\_\_\_\_\_ I understand that if I place my home in an Irrevocable Trust, I may no longer be eligible to claim a tax credit or exemption.

\_\_\_\_\_ A person is guilty of a misdemeanor if, with the purpose to deceive a public servant in the performance of his/her official function, he/she makes any written false statement which he/she does not believe to be true, or if he/she knowingly creates a false impression in written application for pecuniary or other benefits by omitting information necessary to prevent statements therein from being misleading, or if he/she submits or invites reliance on any writing which he/she knows to be lacking in authenticity. RSA 641:3

**I/We have read and understand the above statements. Any misrepresentation on my part may result in court action for recovery. I certify the information submitted is true and accurate to best of my knowledge.**

\_\_\_\_\_  
Signature of Applicant                      Date                      Signature of Spouse                      Date

\_\_\_\_\_  
Print Name    Print Name

**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.