



# Disability 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 AMOUNT (RSA 72:37-B): \$206,000**

**\*\*This exemption is available for residents who are considered eligible for disability benefits under Title II or Title XVI of the federal Social Security Act. Please call the Social Security Administration and request a benefit letter, which indicates eligibility for disability payments.\*\***

### **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 five (5) years preceding April 1<sup>st</sup> of the year in which the exemption is claimed (since April 1, 2019).
- 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 & 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, 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
- **Documentation of eligibility** under Title II or Title XVI of SSA; or, if no longer eligible for those SSA benefits, then an affidavit from a NH licensed physician attesting to the eligibility for SSA benefits under Title II or Title XVI. (Documentation from Social Security will state "You are entitled to disability benefits".)
- **\*\*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 and returned with your notice of approval or denial.
- 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. Required eligibility documentation from the Social Security Administration or doctor's affidavit
4. Affidavit for Exemptions
5. 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
  - An Trust Instrument or Certification of Trust– *do not send your deed*
6. Applications will be accepted beginning in January 2024 and are due by April 15, 2024

# CITY OF DOVER

DISABILITY 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: \_\_\_\_\_ SS Paperwork:   
A / D by \_\_\_\_\_  
Code: 20 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: \_\_\_\_\_

## 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 Income:** \_\_\_\_\_

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

## 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

<b>STEP 1</b> OWNER AND APPLICANT NAME AND ADDRESS	<b>OWNER AND APPLICANT INFORMATION</b>
	<p>OWNER <span style="float: right;">If required, is a PA-33 on file? <input type="radio"/> YES <input type="radio"/> NO</span></p> <p>APPLICANT'S LAST NAME <input type="text"/> APPLICANT'S FIRST NAME <input type="text"/> MI <input type="text"/> PHONE NUMBER <input type="text"/></p> <p>APPLICANT'S LAST NAME <input type="text"/> APPLICANT'S FIRST NAME <input type="text"/> MI <input type="text"/> PHONE NUMBER <input type="text"/></p> <p>MAILING ADDRESS <input type="text"/></p> <p>CITY/TOWN <input type="text"/> STATE <input type="text"/> ZIPCODE <input type="text"/></p> <p>PROPERTY ADDRESS <input type="text"/> TAX MAP <input type="text"/> BLOCK <input type="text"/> LOT <input type="text"/></p> <p>IS THIS YOUR PRIMARY RESIDENCE? <input type="radio"/> YES <input type="radio"/> NO</p>
<b>STEP 2</b> VETERANS' TAX CREDITS AND EXEMPTION	<b>VETERAN'S INFORMATION</b>
	<p>1. APPLICANT IS THE: <input type="radio"/> Veteran <input type="radio"/> Spouse <input type="radio"/> Surviving Spouse</p> <p>2. APPLYING FOR:</p> <p><input type="checkbox"/> Veterans' Tax Credit (RSA 72:28) Standard (\$50) / Optional (\$51 up to \$750)</p> <p><input type="checkbox"/> All Veterans' Tax Credit (RSA 72:28-b) <b>If Adopted by Town</b> Standard (\$50) / Optional (\$51 up to \$750)</p> <p><input type="checkbox"/> Tax Credit for Service-Connected Total Disability (RSA 72:35) Standard (\$700) / Optional (\$701 up to \$4,000)</p> <p><input type="checkbox"/> Tax Credit for Surviving Spouse (RSA 72:29-a "...of any person who was killed or died while on active duty...")</p> <p><input type="checkbox"/> Tax Credit for Combat Service (RSA 72:28-c) <b>If Adopted by Town</b> (\$50 up to \$500)</p> <p><input type="checkbox"/> Certain Disabled Veterans (Exemption) (RSA 72:36-a)</p> <p>3. Veteran's Name <input type="text"/> Dates of Military Service Enter (MMDDYYYY) <input type="text"/> 4. Date of Entry <input type="text"/> 5. Date of Discharge/Release <input type="text"/></p> <p><b>IF A VETERAN OF ALLIED COUNTRY: (RSA 72:32)</b></p> <p>6. Name of Allied Country Served in <input type="text"/> 7. Branch of Service <input type="text"/></p> <p>9. Does any other eligible Veteran own interest in this property? YES <input type="radio"/> NO <input type="radio"/> If YES, provide name <input type="text"/></p> <p>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</p>
<b>STEP 3</b> EXEMPTIONS	<b>STANDARD EXEMPTIONS</b>
	<p>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 <input type="text"/> 10b. Spouse's Date of Birth <input type="text"/></p> <p>11. <input type="checkbox"/> Improvements to Assist Persons with Disabilities (RSA 72:37-a)</p> <p>12. <input type="checkbox"/> Blind Exemption (RSA 72:37)</p>
	<b>LOCAL OPTIONAL EXEMPTIONS (If adopted by city/town)</b>
	<p>13. <input type="checkbox"/> Deaf Exemption (RSA 72:38-b) <input type="checkbox"/> Electric Energy Storage Systems Exemption (RSA 72:85)  <input type="checkbox"/> Disabled Exemption (RSA 72:37-b) <input type="checkbox"/> Wind-Powered Energy Systems Exemption (RSA 72:66)  <input type="checkbox"/> Solar Energy Systems Exemption (RSA 72:62) <input type="checkbox"/> Woodheating Energy Systems Exemption (RSA 72:70)  <input type="checkbox"/> Renewable Generation Facilities and Electric Energy Storage Systems Exemption (RSA 72:87)</p>
<b>STEP 4</b> RESIDENCY	<p>14. <input type="checkbox"/> NH Resident for <b>One Year</b> preceding April 1 in the year in which the tax credit is claimed (Veterans' Tax Credit)  <input type="checkbox"/> NH Resident for <b>Five Consecutive Years</b> (Deaf) or <b>At least Five Years</b> (Disabled) preceding April 1 in the year the exemption is claimed  <input type="checkbox"/> NH Resident for <b>Three Consecutive Years</b> preceding April 1 in the year the exemption is claimed (Elderly Exemption)</p>
<b>STEP 5</b> OWNERSHIP	<p>15. 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"/></p>
<b>STEP 6</b> SIGNATURES	<p>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.</p> <p>_____ SIGNATURE (IN INK) OF PROPERTY OWNER <span style="float: right;">DATE</span></p> <p>_____ SIGNATURE (IN INK) OF PROPERTY OWNER <span style="float: right;">DATE</span></p>

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	
APPLICANT'S LAST NAME		APPLICANT'S FIRST NAME	
		MI	
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.