

THE CITY OF DOVER

DISABLED EXEMPTION

REQUIREMENTS, CONDITIONS, AND INSTRUCTIONS

APPLICATION IS DUE,

APRIL 15, 2020 FOR THE 2020 TAX YEAR which begins with the December 2020 tax bill

I. RSA 72:37-b provides the following exemption based on ASSESSED value for qualified taxpayers: \$115,000

- For a resident who is 100% totally and permanently disabled
- Please call The Social Security Administration & request benefit letter #17 (letter indicates disability eligibility). (Title II or Title XVI of Federal Social Security Act)

II. Requirements and Conditions

- Applicant must be the owner of record on or prior to:
April 1, 2020 (2020 Tax year)
- Must occupy as their principal place of abode the property qualifying for the exemption
- Applicant must have been a resident of New Hampshire for at least five (5) years preceding April 1st of the year in which the exemption is claimed.
- 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. Own the real estate individually, jointly or if his or her spouse owns the real estate, they must have been married and living together for at least five years.
- If the applicant is the true and lawful Beneficial Interest Owner of a Trust, that qualifies under the same guidelines as any other owner of property. They must satisfy the assessor that they are the true beneficiary of the trust. Supply a copy of the page of the trust that indicates you are a beneficiary. Also, must sign form PA-33 (Statement of Qualification) for property owned by a trust
- The taxpayer must have a net income (**including Social Security**) of less than \$42,000 if single, or, if married, a combined net income of less than \$57,000 in the year preceding said April 1st.

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

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

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

Own net assets of \$169,800 or less, excluding the value of the persons' 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.

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

- a) 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 family residential lot size specified in the local zoning ordinance.
- b) The value of any good faith encumbrances.

III. Eligibility

A. In order for the Assessor to examine the application, you must submit copies of the following *with your application***

- ❖ A copy of your 2019 Federal Income Tax return form (if you have to file)
- ❖ A copy of your 2019 State interest and dividend tax form (if you have to file)
- ❖ Latest copy of your tax bill for all other property owned
- ❖ 2019 year-end copies of your bank statements (checking & savings if they apply)
- ❖ Documents verifying all income (including Social Security, Wages, Etc.)
- ❖ Statements showing balance of stocks, bonds, certificate of deposit, money market etc. as of 12/31/2019
- ❖ Documentation of eligibility under Title II or Title VI of SSA or if no longer eligible for those SSA benefits, then an affidavit from a NH licensed physician attesting to eligibility for SSA benefits under title II of XVI.

****If this documentation is not submitted your application will not be reviewed.**

The Assessor also reserves the right to request a true copy of your license.

- 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 and they will be returned with your notice of approval or denial.
- C. The Assessor shall grant the exemption provided:
 1. The taxpayer qualifies in all categories
 2. He/She is satisfied that the applicant has not willfully made any false statements in the application for the purpose of obtaining the exemption and,
 3. The applicant cooperated with the Assessor's request for further documentation if it applies
 4. The exemption will be prorated based on ownership

IV. Filing:

- A. **The Disability Exemption application is available online <http://www.dover.nh.gov/fintaxassess.htm>;**
- B. **PERMANENT APPLICATION FOR TAX CREDIT/EXEMPTIONS Form PA-29, required by RSA 72:33 must be filed with the worksheet; and**
- C. **In the case of a Trust or Life Estate, Form PA-33 is also required.**

These forms *MUST* be filled out completely, signed and returned to:

**City Assessor
288 Central Avenue
Dover, NH 03820-4169**