

**Elderly Exemption**  
**Requirements, conditions, and instructions**  
**The official deadline for filing an Elderly Exemption application is**  
**April 15, 2021 Effective for the December 2021 tax bill**

Return to: The Assessor's Office  
288 Central Ave.  
Dover, NH 03820  
516-6014

I. RSA 72:39-a provides the following exemptions based on assessed value for qualified taxpayers: AGE AS OF APRIL 1, 2021

- For a resident 65 years of age up to 74 - \$ 115,000.
- For a resident 75 years of age up to 79 - \$ 162,000.
- For a resident 80 years of age or older - \$ 207,000.

II. APPLICANT REQUIREMENTS:

**Must be the owner of record on or before April 1, 2021**

**Must occupy the property as their principal place of abode as of April 1, 2021**

- A. 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.
- B. 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 and living together for at least 5 years.
- C. If the applicant has a Life Estate in the property he/she must file PA-33 (Statement of Qualification)
- D. If the property is owned by a trust the applicant must be the true and lawful Beneficial Interest Owner of the Trust that qualifies under the same guidelines as any other owner of property. 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.

III. The applicant must have INCOME (including Social Security and Veteran benefits) in preceding calendar year of :

Less than \$42,000 if Single, or  
Less than \$57,000 of combined income if Married.

ALL FIGURES LISTED FOR INCOME MUST BE FOR THE ENTIRE 2020 YEAR.  
VERIFICATION OF ALL INCOME MUST BE SUBMITTED

Definition of 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 assets of \$169,800 or less**

**Excluding 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

**Definition of 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. **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.**
- b) The value of any good faith encumbrances.

**Eligibility**

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

**YOU MUST SUBMIT COPIES OF YOUR 2020 YEAR-END BANK STATEMENTS**

- 2020 Federal Income Tax return form all pages (if you have to file)
- 2020 State interest and dividend tax form all pages (if you have to file)
- Latest copy of your tax bill **of all other property owned**
- 2020 year-end bank statements all pages showing all debits and credits (checking & savings, etc.)
- Documents verifying all income (including Social Security, Wages, etc.)
- Statements showing balance of stocks, certificate of deposit, money market 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.

**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 returned with your notice of approval or denial.

**C. The Assessor shall grant the exemption provided:**

The taxpayer qualifies in all categories.

1. He/she is satisfied that the applicant has not willfully made any false statements in the application for the purpose of obtaining the exemption.
2. The applicant cooperated with the Assessor's request for further documentation if it applies.
3. The exemption will be prorated based on ownership of the property

**IV: Filing:**

- A. **The Elderly Exemption application is available online;**
- B. **PERMANENT APPLICATION FOR TAX CREDIT/EXEMPTIONS(Form PA29) required by RSA 72:33 must be filed with the worksheet; and**

The two forms and Affidavit **MUST** be filled out completely, signed under the penalty of perjury

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"/> ZIP CODE <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	<p style="text-align: center;"><b>VETERAN'S INFORMATION</b></p> <p>1. APPLICANT IS THE: <input type="radio"/> Veteran <input type="radio"/> Spouse <input type="radio"/> Surviving Spouse</p> <p>2. APPLYING FOR:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> Veterans' Tax Credit (RSA 72:28) Standard (\$50) / Optional (\$51 up to \$750)</li> <li><input type="checkbox"/> All Veterans' Tax Credit (RSA 72:28-b) <b>If Adopted by Town</b> Standard (\$50) / Optional (\$51 up to \$750)</li> <li><input type="checkbox"/> Tax Credit for Service-Connected Total Disability (RSA 72:35) Standard (\$700) / Optional (\$701 up to \$4,000)</li> <li><input type="checkbox"/> Tax Credit for Surviving Spouse (RSA 72:29-a "...of any person who was killed or died while on active duty...")</li> <li><input type="checkbox"/> Tax Credit for Combat Service (RSA 72:28-c) <b>If Adopted by Town</b> (\$50 up to \$500)</li> <li><input type="checkbox"/> Certain Disabled Veterans (Exemption) (RSA 72:36-a)</li> </ul> <p>3. Veteran's Name <input type="text"/> Dates of Military Service Enter (MMDDYYYY) <input type="text"/></p> <p>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	<p style="text-align: center;"><b>STANDARD EXEMPTIONS</b></p> <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 style="text-align: center;"><b>LOCAL OPTIONAL EXEMPTIONS (If adopted by city/town)</b></p> <p>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)  <input type="checkbox"/> Electric Energy Storage Systems Exemption (RSA 72:85)</p>
<b>STEP 4</b> RESIDENCY	<p>13. <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>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"/></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 _____ DATE _____</p> <p>SIGNATURE (IN INK) OF PROPERTY OWNER _____ DATE _____</p>

PROPERTY OWNER NAME

PROPERTY OWNER NAME

TAX MAP | BLOCK | LOT

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	
<b>Asset Limits</b>				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"/>	

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.

- \* List of assets, value of each asset, net encumbrance and net value of each asset.
- \* Statement of applicant and spouse's income.
- \* Federal Income Tax Form.
- \* State Interest and Dividends Tax Form.
- \* Property Tax Inventory Form filed in any other town.

\* 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
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## 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>	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.  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..."		
<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>	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. 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. 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.		
<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 \$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 <b>in any of the qualifying wars or armed conflicts</b> , 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 \$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>		
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.

## PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS

<b>OPTIONAL EXEMPTIONS BELOW MUST BE ADOPTED BY THE MUNICIPALITY BEFORE ANYONE MAY APPLY continued</b>		
<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.

City of Dover Application for Elderly Exemption (RSA 72:39a)

DEADLINE TO FILE THIS APPLICATION IS 4/15/2021

Effective for the December 1, 2021 tax bill

1. Personal Information

- a. Applicant's (owner's name(s)) \_\_\_\_\_ Telephone # \_\_\_\_\_
- b. Mailing address \_\_\_\_\_  
Is this property your principal place of abode? Yes \_\_\_\_\_ No \_\_\_\_\_  
The exemption cannot be claimed in more than one community. You cannot receive similar benefits elsewhere, example: Florida Homestead exemption or credits
- c. Marital Status: Married \_\_\_\_\_ (#yrs \_\_\_\_\_) Single \_\_\_\_\_ Widow(er) \_\_\_\_\_  
If the spouse owns the real estate the couple must have been married for 5 years.
- d. Residence Owned: Solely \_\_\_\_\_ With Spouse \_\_\_\_\_ \*With Others \_\_\_\_\_  
Irrevocable Trust (usually does not qualify) \_\_\_\_\_ Revocable Trust \_\_\_\_\_  
\*Joint Tenants \_\_\_\_\_ \*Tenants in Common \_\_\_\_\_ Life Estate \_\_\_\_\_
- e. Number of years owned residence \_\_\_\_\_
- f. I have been a legal resident of N H for the past three years or since 4/1/2018 yes \_\_\_ No \_\_\_\_\_
- g. Age \_\_\_\_\_ Date of birth \_\_\_/\_\_\_/\_\_\_\_\_ Spouses date of birth: \_\_\_/\_\_\_/\_\_\_\_\_
- h. Do you own real estate other than your occupied NH residence? Yes \_\_\_\_\_ No \_\_\_\_\_  
(If yes, please attach copy of tax bill)
- i. Do you have a life estate or trust in any other properties? Yes \_\_\_\_\_ No \_\_\_\_\_
- j. If the property is held in a Trust or a life estate a Statement of Qualification (PA-33) must be completed.

Please check the following that applies to you:

Are you required to file an IRS tax return? YES \_\_\_\_\_ NO \_\_\_\_\_

IF YES, please provide a copy of your 2020 Federal Income tax return including all schedules and pages.

IF NO, we may request IRS form 4506-T in order to confirm no filing is required.

Are you required to file an interest and dividend tax return to the State of NH?

YES \_\_\_\_\_ NO \_\_\_\_\_

IF YES, please provide a copy of your 2020 Federal income tax return.

3. Asset Information

- a. Type of property for which exemption is being claimed: Single family \_\_\_\_\_  
Multi family \_\_\_\_\_
- b. If multi family, in which unit do you reside? \_\_\_\_\_
- c. Estimated value of furniture, jewelry, furs, antiques, etc: \$ \_\_\_\_\_

**(MUST BE COMPLETED) Anything that can be sold for cash is an asset**

- d. Real Estate: **Other than your principal place of abode Dover NH residence**, please submit copies of your recent tax bill & provide the following information:
- Property type \_\_\_\_\_ Town & State \_\_\_\_\_ Est. Value \$ \_\_\_\_\_

The attached 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.



<u>ALL INCOME</u>	EXEMPTION APPLICATION		REQUIRED SUPPORTING DOC
	<u>APPLICANT INCOME</u>	<u>SPOUSE INCOME</u>	
<u>SOURCE</u>			
SOCIAL SECURITY (BEFORE DEDUCTIONS)			SSA-1099
PENSION/RETIREMENT (BEFORE DEDUCTIONS)			1099-R
ANNUITY (BEFORE DUDUCTIONS)			1099-R
WAGES (BEFORE DEDUCTIONS)			W-2 OR 1099
BUSINESS INCOME			COMPLETE TAX RETURN
RENTAL INCOME			LEASE & TAX RETURN
INTEREST			1099-INT
DIVIDEND			1099-DIV
CAPITAL GAIN			COMPLETE TAX RETURN
VETERAN BENEFITS			BENEFIT STATEMENT FROM VA
ROOM/BOARD INCOME			AREA AGENCY STATEMENT
ALIMONY			COURT ORDER
CHILD SUPPORT			COURT ORDER
SELF EMPLOYMENT INCOME			COMPLETE TAX RETURN
DISABILITY INSURANCE			BENEFIT STATEMENT
WORKER'S COMP			BENEFIT STATEMENT
UNEMPLOYMENT BENEFITS			1099
FOOD STAMPS			BENEFIT STATEMENT DHHS
OTHER GOVERNMENT ASSISTANCE			BENE
FUEL ASSISTANCE			BENEFIT STATEMENT DHHS
UTILITY ASSISTANCE			BENEFIT STATEMENT
HOUSING AUTHORITY PAYMENTS			1099 OR STATEMENT
TRUST INCOME			1099 OR STATEMENT
ROYALTIES			1099 OR STATEMENT
GAMBLING WINNING			COMPLETE TAX RETURN
OTHER			
<b>TOTAL INCOME</b>	\$0.00	\$0.00	<b>\$0.00</b>
		LIMIT SINGLE \$42,000 MARRIED \$57,000	
PLEASE SUBMIT 2020 YEAR END SATEMENTS TO VERIFY AMOUNT ENTERED			
	<b>PG 2 OF 3</b>		

<b><u>ALL ASSETS YEAR END VALUE</u></b>		<b><u>ATTACH ADDITIONAL SHEETS IF NECESSARY</u></b>	
	<b><u>APPLICANT</u></b>	<b><u>APPLICANT SPOUSE</u></b>	
	<b><u>ASSETS</u></b>	<b><u>ASSETS</u></b>	<b><u>REQUIRED SUPPORTING DOC</u></b>
CD			COMPLETE YEAR END STATEMENT
STOCKS			COMPLETE YEAR END STATEMENT
BONDS			COPY OF BONDS
IRA			COMPLETE YEAR END STATEMENT
IRA			COMPLETE YEAR END STATEMENT
MUTUAL FUNDS			COMPLETE YEAR END STATEMENT
ANNUITY			COMPLETE YEAR END STATEMENT
SAVINGS			COMPLETE YEAR END BANK STATEMENT
SAVINGS			COMPLETE YEAR END BANK STATEMENT
CHECKING			COMPLETE YEAR END BANK STATEMENT
CHECKING			COMPLETE YEAR END BANK STATEMENT
MONEY MARKET			COMPLETE YEAR END BANK STATEMENT
WHOLE LIFE INS			STATEMENT SHOWING CASH OR SURRENDER VALUE
MUST BE COMPLETED OR APPLICATION WILL NOT BE REVIEWD			
ESTIMATED VALUE OF FURNITURE, JEWELRY, FURS, ANTIQUES ETC:			
VEHICLES/TRUCKS/MOTORCYCLE/BOATS/CAMPERS/RV/RECREATIONAL:			
VEHICLE MAKE/MODEL/YR			
			COPY OF REGISTRATION
VEHICLE MAKE/MODEL/YR			
			COPY OF REGISTRATION
MORE VEHICLES ETC			
			COPY OF REGISTRATION
OTHER REAL ESTATE/OTHER HOME, EXCESS LAND/ ADDITIONAL LIVING UNITS/TIMESHARE/CAMP SITE/ETC			
			RECENT TAX BILL
OTHER: PLEASE EXPLAIN			
<b><u>TOTAL ASSETS</u></b>	\$0.00	\$0.00	<b><u>\$0.00</u></b>
			<b>LIMIT \$169,800</b>
<b>PLEASE SUBMIT 2020 YEAR END SATEMENTS TO VERIFY AMOUNT ENTERED</b>			
			<b>PG 3 OF 3</b>

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 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	