FORM
**PA-29**

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

# PERMANENT APPLICATION FOR PROPERTY TAX CREDIT/EXEMPTIONS

DUE DATE APRIL 15th PRECEDING THE SETTING OF THE TAX RATE
CALL YOUR CITY/TOWN FOR INCOME AND ASSET LIMITS

There is a separate page of instructions (pages 3 & 4) that accompany this form. If you do not receive the instructions, please visit our web site at www.nh.gov/revenue or contact your city/town.

**STEP 1 NAME AND ADDRESS**

PROPERTY OWNER'S LAST NAME | FIRST NAME | INITIAL

PROPERTY OWNER'S LAST NAME | FIRST NAME | INITIAL

MAILING ADDRESS

CITY/TOWN | STATE | ZIP CODE

CITY/TOWN TAX MAP # | BLOCK # | LOT #

ADDRESS OF PROPERTY

**STEP 2 VETERANS' TAX CREDITS/EXEMPTION**

1 Veteran's Name

2 Date of Entry into Military Service | 3 Date of Discharge/Release from Military Service

4 ☐ Veteran ☐ Veterans' Tax Credit
☐ Spouse ☐ Credit for Service Connected Total and Permanent Disability
☐ Surviving Spouse ☐ Credit for Surviving Spouse of Veteran Who Was Killed or Died on Active Duty

Veteran of Allied Country
5 Name of Allied Country Served in _____ 6 Branch of Service _____
7 ☐ US Citizen at time of entry into the Service 8 ☐ Alien but Resident of NH at time of entry into the Service

9 Does any other eligible Veteran own interest in this property? ☐ No ☐ Yes If **YES,** give name _____
10 ☐ Total Veteran Exemption ☐ (a) Veteran ☐ (b) Surviving Spouse of that Veteran

**STEP 3 OTHER EXEMPTIONS**

11 ☐ Elderly Exemption Applicant's Date of Birth _____ Spouse's Date of Birth _____
Must be 65 years of age on or before April 1st of year for which exemption is claimed.

12 ☐ Disabled Exemption ☐ Solar Energy Systems Exemption
☐ Blind Exemption ☐ Woodheating Energy Systems Exemption
☐ Deaf Exemption ☐ Wind-Powered Energy Systems Exemption

**STEP 4 IMPROVEMENTS**

13 ☐ Improvements to Assist Persons with Disabilities ☐ Improvements to Assist the Deaf

**STEP 5 RESIDENCY**

14 ☐ This is my primary residence
☐ NH Resident for one year preceding April 1st in the year in which the tax credit is claimed (Veterans' Credit)
☐ NH Resident for **Five Consecutive Years** preceding April 1st in the year the exemption is claimed (**Disabled & Deaf Exemptions**)
☐ NH Resident for **Three Consecutive Years** preceding April 1st in the year the exemption is claimed (**Elderly Exemption**)

**STEP 6 OWNERSHIP**

15 Do you own 100% interest in this residence? ☐ Yes ☐ No If **NO,** what percent (%) do you own? _____

**STEP 7 SIGNATURES**

Under penalties of perjury, I hereby declare that the above statements are true.

SIGNATURE (IN INK) OF PROPERTY OWNER | DATE

SIGNATURE (IN INK) OF PROPERTY OWNER | DATE

**WHEN TO FILE**

**Deadline:** Form PA-29 must be filed by April 15th *preceding* the setting of the tax rate. The assessing officials shall send written notice to the taxpayer of their decision by July 1st *prior* to the date of notice of tax. Failure of the assessing officials to respond shall constitute a denial of the application. Example: If you are applying for an exemption and/or credit off your 2010 property taxes, which are due no earlier then December 1, 2010, then you have until April 15th, 2011 to file this form. The assessing officials have until July 1st, to send notice of their decision. Failure of the assessing officials to respond shall constitute a denial of the application.

**A late response or a failure to respond by assessing officials does not extend the appeal period.**

Date of filing is when the completed application form is either hand delivered to the city/town, postmarked by the post office, or receipted by an overnight delivery service.

**APPEAL PROCEDURE**

If an application for a property tax exemption or tax credit is denied by the town/city, an applicant may appeal in writing on or before **September 1st** *following* the date of notice of tax under RSA 72:1-d to the New Hampshire Board of Tax and Land Appeals (BTLA) or to the Superior Court. Example: If you were denied an exemption from your 2009 property taxes, you have until September 1, 2010, to appeal.
Forms for appealing to the BTLA may be obtained from the NH BTLA, 107 Pleasant Street, Concord, NH 03301, their web site at www.nh.gov/btla or by calling (603) 271-2578. Be sure to specify **EXEMPTION APPEAL**.

PROPERTY OWNER'S NAME

PROPERTY OWNER'S NAME

TAX MAP/BLOCK/LOT

FORM
**PA-29**

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TO BE COMPLETED BY CITY/TOWN ASSESSING OFFICIALS

## MUNICIPAL AUTHORIZATION

### VETERANS' TAX CREDIT

CITY/TOWN TAX MAP # BLOCK # LOT #

| | | | Granted | Denied | Date |
|---|---|---|---|---|---|
| ☐ | Veterans' Tax Credit ($50 minimum to $500) | Amount $ _____ | ☐ | ☐ | _____ |
| ☐ | Service Connected Total & Permanent Disability ($700 minimum to $2000) | Amount $ _____ | ☐ | ☐ | _____ |
| ☐ | Surviving Spouse of Veteran Who Was Killed or Who Died on Active Duty ($700 minimum to $2000) | Amount $ _____ | ☐ | ☐ | _____ |
| ☐ | Review Discharge Papers (Form DD214), Form # _____ | | | | |
| ☐ | Other Information _____ | | | | |

### VETERANS' EXEMPTION

| | | | Granted | Denied | Date |
|---|---|---|---|---|---|
| ☐ Total Exemption | ☐ (a) Veteran | ☐ (b) Surviving Spouse | ☐ | ☐ | _____ |

### APPLICABLE ELDERLY AND DISABLED EXEMPTION (OPTIONAL) INCOME AND ASSET LIMITS

| Income Limits | Disabled Exemption | Elderly Exemption |
|---|---|---|
| Single | $ | $ |
| Married | $ | $ |
| **Asset Limits** | | |
| Single | $ | $ |
| Married | $ | $ |

| Elderly Exemption Per Age Category | |
|---|---|
| 65 - 74 years of age | $ |
| 75 - 79 years of age | $ |
| 80 + years of age | $ |

### OTHER EXEMPTIONS

| | | | Granted | Denied | Date |
|---|---|---|---|---|---|
| ☐ | Elderly Exemption | Amount $ _____ | ☐ | ☐ | _____ |
| ☐ | Disabled Exemption | Amount $ _____ | ☐ | ☐ | _____ |
| ☐ | Improvements to Assist the Deaf | Amount $ _____ | ☐ | ☐ | _____ |
| ☐ | Improvements to Assist Persons with Disabilities | Amount $ _____ | ☐ | ☐ | _____ |
| ☐ | Blind Exemption | Amount $ _____ | ☐ | ☐ | _____ |
| ☐ | Deaf Exemption | Amount $ _____ | ☐ | ☐ | _____ |
| ☐ | Solar Energy Systems Exemption | Amount $ _____ | ☐ | ☐ | _____ |
| ☐ | Woodheating Energy Systems Exemption | Amount $ _____ | ☐ | ☐ | _____ |
| ☐ | Wind-Powered Energy Systems Exemption | Amount $ _____ | ☐ | ☐ | _____ |

**A photocopy of this Form (Pages 1 & 2) or a Form PA-35 must be returned to the property owner after approval or denial before July 1st.**

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

| Selectmen/Assessor(s) Printed Name | Signatures(s) of Approval (in ink) | Date |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| | | |

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Instructions

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

# PERMANENT APPLICATION FOR PROPERTY TAX CREDIT/EXEMPTIONS

## GENERAL INSTRUCTIONS

| | |
|---|---|
| **WHERE TO FILE** | File with your city/town of primary residency by April 15th *preceding* the setting of the tax rate. |
| **WHO MAY FILE** | Applicant must be qualified as of April 1st 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 1st, in the year in which the veterans' tax credit is claimed. An applicant must have resided in this state for a least three years preceding April 1st 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 equitable title or the beneficial interest for life in the property. |
| **CREDITS** | Tax **credits** approved will be deducted from their property tax amount. |
| **EXEMPTIONS** | Tax **exemptions** approved are deducted from the amount of the property owner's total assessed value prior to the calculation of tax due. |
| **ELDERLY EXEMPTIONS RSA 72:39-a RSA 72:33-b** | Applicant must have resided in this state for at least 3 consecutive years preceding April 1st in the year which the exemption is claimed.<br>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 5 years.<br>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.<br>Property must meet the definition of residential real estate, per RSA 79:39-a(c), which includes the housing unit, which is the person's principal 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. |

| | | | |
|---|---|---|---|
| **ELDERLY, DEAF & DISABLED FINANCIAL QUALIFICATIONS RSA 72:39-a RSA 72:38-b RSA 72:37-b** | INCOME LIMITATION | Includes<br>Income from any source including Social Security or pension. | Excludes<br>Life insurance paid on the death of an insured;<br>Expenses and costs incurred in the course of conducting a business enterprise;<br>Proceeds from the sale of assets. |
| | ASSET LIMITATION | Includes<br>The value of all assets, tangible and intangible. | Excludes<br>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.<br>The value of any good faith encumbrances. |

| | |
|---|---|
| **ADA COMPLIANT** | Individuals who need auxiliary aids for effective communications 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. |

## LINE-BY-LINE INSTRUCTIONS

| | |
|---|---|
| **STEP 1 NAME & ADDRESS** | Type or print the property owner(s) name and address in the spaces provided. Also, enter the Tax Map, Block, Lot numbers and the property (Location) address for which the credit or exemption applies. |
| **STEP 2 VETERAN'S TAX CREDIT/ EXEMPTION** | Line 1 Enter the Name of the Veteran.<br>Line 2 Enter the date of entry into military service.<br>Line 3 Enter the date of discharge or release from military service.<br>Line 4 Check the box or boxes that apply to indicate whether you are a veteran, veteran's spouse or surviving spouse of a veteran and what type of credit(s) you are applying for.<br>Line 5 Enter the name of the Allied Country in which you served, if applicable.<br>Line 6 Enter the Branch of Service that you served in.<br>Line 7 Check the box if you were a US citizen at the time of entry into the service.<br>Line 8 Check the box if you were an alien but a resident of NH at the time of entry into the service.<br>Line 9 Check the appropriate box to indicate if another veteran owns an interest in this property. If yes, provide name.<br>Line 10 Check the appropriate box(es) to indicate whether you are applying for a total veteran's exemption. |
| **STEP 3 OTHER EXEMPTIONS** | Line 11 If an elderly exemption is requested, check that box and enter the applicant's date of birth. And if appropriate, enter the spouse's date of birth.<br>Line 12 Check the appropriate box or boxes to indicate the exemption(s) you are applying for. |
| **STEP 4 IMPROVEMENTS** | Line 13 Check the box if your property has improvements to assist persons with disabilities or to assist the deaf. |
| **STEP 5 RESIDENCY** | Line 14 Check the box or boxes to indicate that you meet the minimum resident time requirements listed.<br>NOTE: The surviving spouse tax credit under 72:28 III and 72:29-a may be applied on any property in the same municipality where the applicant is a resident. |
| **STEP 6 OWNERSHIP** | Line 15 Check the box indicating whether or not you own 100% of the property. If no, give the percentage that you do own. |
| **STEP 7 SIGNATURES** | All property owners must sign in ink. Attach additional pages with owners signatures if there are more than two owners of record. |

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Web site for the Veterans' qualifying medals and discharge papers: www.nh.gov/revenue munc_prop/propertyappraisal.htm then click on either Veterans Medals List or Veterans Qualifying Discharge Papers.

| TYPE OF CREDIT OR EXEMPTION | AMOUNT | WHO MAY APPLY |
|---|---|---|
| **STANDARD TAX CREDIT** RSA 72:28 | $50 ($51-$500 if RSA 72:28-a is adopted) is subtracted from the taxes due on the applicant's **RESIDENTIAL** property occupied as veteran's principle place of abode. For Veteran's surviving spouse: See RSA 72:28 II. For Proration: See RSA 72:30. | Every resident in the U.S. who served not less than 90 days in the armed forces in any of the qualifying wars or armed conflicts, as listed in RSA 72:28, and was honorably discharged; or the spouse or surviving spouse of such resident. • 'Under Honorable Conditions' does not qualify. |
| **SURVIVING SPOUSE TAX CREDIT** RSA 72:29-a | $700 ($701-$2000 if RSA 72:29-b is adopted) is subtracted from taxes due on the applicant's property, whether residential or not. | 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. |
| **SERVICE-CONNECTED TOTAL DISABILITY TAX CREDIT** RSA 72:35 | $700 ($701-$2000 if RSA 72:35-a is adopted) is subtracted from the property taxes due on the applicant's residential property. | Any person who: • has been honorably discharged and who has a total and permanent service-connected disability; OR • is a double amputee or paraplegic because of the service-connected injury; OR • is the surviving spouse of above qualified veteran and remains single. |
| **EXEMPTION FOR CERTAIN DISABLED SERVICEMEN** RSA 72:36-a | "...shall be exempt from all taxation on said homestead..." | Any person, who: • is discharged from the military services of the U.S. under conditions other than dishonorable, or an officer who is honorably separated from military service; AND • is totally and permanently disabled from service connection and satisfactory proof of such service connection is furnished to the assessors; AND • 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 the result of service connection; AND • owns a specially adapted homestead which has been acquired with the assistance of the Veterans Administration or 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. |

## IMPROVEMENTS TO ASSIST PERSONS WITH DISABILITIES AND THE DEAF

| EXEMPTION | AMOUNT OF EXEMPTION | WHO MAY APPLY |
|---|---|---|
| **IMPROVEMENTS TO ASSIST PERSONS WITH DISABILITIES** RSA 72:37-a and 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 resides on such real estate. |

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

| EXEMPTION | AMOUNT OF EXEMPTION | WHO MAY APPLY |
|---|---|---|
| **DISABLED** RSA 72:37-b RSA 72:37-c | 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 city/town, per RSA 72:37-c. | Any person eligible under the Federal Social Security Act for benefits to the disabled, and who has been a New Hampshire resident at least 5 years by April 1st of the year the exemption is claimed. **NOTE: See Financial Qualifications on page 3.** |
| **BLIND EXEMPTION** RSA 72:37 | $15,000 (unless the city/town 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 education department. |
| **DEAF EXEMPTION** RSA 72:38-b | $15,000 (unless the city/town votes an increase) is subtracted from the assessed valuation. | NH Residents who are deaf or severely hearing impaired and have been a NH resident for more than 5 consecutive years and meet the income and asset requirements. |
| **SOLAR ENERGY SYSTEMS** RSA 72:61 | Determined by vote of the city/town, per RSA 72:63. | Any person owning real property equipped with a solar energy heating or cooling system, as defined in RSA 72:61. |
| **WOODHEATING ENERGY SYSTEMS** RSA 72:69 | Determined by vote of the city/town, per RSA 72:71. | Any person owning real property equipped with a woodheating energy system, as defined by RSA 72:69. |
| **WIND-POWERED ENERGY SYSTEMS** RSA 72:65 | Determined by vote of the city/town, per RSA 72:67. | Any person owning real property equipped with a wind-powered energy system, as defined by RSA 72:65. |