

Qualifications for Elderly Exemption

The deadline for filing this exemption is April 15th, but determination of eligibility is made as of April 1st.

Benefits:

Age 65 – 75	\$150,000	This amount is deducted from your assessed value
Age 75 – 80	\$162,000	
Age 80 +	\$205,000	

Income Limitations:

Single	\$31,800	Includes all sources of income, including Soc. Sec.
Married	\$43,000	

If you are not required to file an income tax return, the enclosed form 8821 must be completed. This enables the Town to verify with the IRS that you are not required to file a tax return.

Asset Limitations:

\$50,000 excluding the value of the residence and up to two (2) acres of land.
(Includes all savings, stocks, bonds, cd's, vehicles, etc.)

The **CONFIDENTIAL** worksheet attached must be completed. Verification of all accounts, income assets, must be submitted with this application. (For example: most recent bank statements, income tax return, social security statement, pay stub, etc.)

Applicant must be 65 years old as of April 1st of the tax year applying. (Married couples, the eldest should apply)

Applicant must have resided in the state of New Hampshire for at least three years prior to year of application.

Applicant must own real estate individually, own jointly or in common with another or be married to an individual for at least five years who owns real estate within the community.

Property must meet the definition of a residential real estate, per RSA 79:39-a (c), which includes the housing unit, which is the person's principal home and related structures. It does not include attached dwelling units and unattached structures used or intended for commercial or other non-residential purposes.

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 five years

If you have any questions or would like assistance in filling out this application, please call the Town Hall at 286-7039.

TITLE V

TAXATION

CHAPTER 72

PERSONS AND PROPERTY LIABLE TO TAXATION

Property Taxes

Section 72:39-a

72:39-a Conditions for Elderly Exemption. –

I. No exemption shall be allowed under RSA 72:39-b unless the person applying therefor:

(a) Has resided in this state for at least 3 consecutive years preceding April 1 in the year in which the exemption is claimed.

(b) Had in the calendar year preceding said April 1 a net income from all sources, or if married, a combined net income from all sources, of not more than the respective amount applicable to each age group as determined by the city or town for purposes of RSA 72:39-b. Under no circumstances shall the amount determined by the city or town be less than \$13,400 for a single person or \$20,400 for married persons. The net income shall be determined by deducting from all moneys received, from any source including social security or pension payments, the amount of any of the following or the sum thereof:

(1) Life insurance paid on the death of an insured;

(2) Expenses and costs incurred in the course of conducting a business enterprise;

(3) Proceeds from the sale of assets.

(c) Owns net assets not in excess of the amount determined by the city or town for purposes of RSA 72:39-b, excluding 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 amount determined by the city or town shall not be less than \$35,000. A city or town may set a combined net assets amount for married persons in such greater amount as the legislative body of the city or town may determine. " Net assets " means the value of all assets, tangible and intangible, minus the value of any good faith encumbrances. " Residence " means the housing unit, and related structures such as an unattached garage or woodshed, which is the person's principal home, and which the person in good faith regards as home to the exclusion of any other places where the person may temporarily live. "Residence" shall exclude attached dwelling units and unattached structures used or intended for commercial or other nonresidential purposes.

II. Additional requirements for an exemption under RSA 72:39-b shall be that the property is:

(a) Owned by the resident; or

(b) 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

(c) 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

(d) 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 to each other for at least 5 consecutive years.

III. Upon the death of an owner residing with a spouse pursuant to subparagraph II(b) or II(d), the combined net asset amount for married persons determined by the city or town shall continue to apply to the surviving spouse for the purpose of the exemption granted under RSA 72:39-b until the sale or transfer of the property by the surviving spouse or until the remarriage of the surviving spouse.

Source. 1996, 140:1. 2003, 299:14, 15. 2004, 238:3. 2006, 212:1, eff. June 1, 2006.

Town of Northfield

Elderly Exemption Eligibility Worksheet

ASSETS: Please write either *NA* or *\$0* for each item that does not apply

Value

Real Estate: (not including your primary residence and up to 2 acres of land)

Property Type: _____ in Town/State: _____

*Provide copy of property tax bill

Savings and Investments:

Institution Name: _____ \$

Institution Name	\$
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Checking Accounts:

Institution Name	\$
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Automobiles:

<u>Year</u>	<u>Make</u>	<u>Model</u>	<u>Mileage</u>	<u>Condition</u> (Excellent, Good, Fair, Poor)
2015	Toyota	Camry	45000	Good
2018	Honda	Accord	60000	Excellent
2012	Ford	Fusion	85000	Fair
2020	BMW	3 Series	25000	Excellent
2010	Volkswagen	Jetta	120000	Poor
2017	Mercedes-Benz	C-Class	35000	Good
2014	Nissan	Altima	70000	Fair
2019	Audi	A4	40000	Good
2011	Subaru	Outback	90000	Fair
2016	Jeep	Cherokee	55000	Good
2013	Hyundai	Sonata	75000	Fair
2018	Kia	Sorento	65000	Good
2015	Volvo	S60	50000	Good
2017	Porsche	Cayenne	30000	Excellent
2012	Lincoln	Navigator	80000	Fair
2019	Genesis	G70	40000	Good
2016	Infiniti	QX50	55000	Good
2014	Acura	MDX	70000	Fair
2018	Land Rover	Range Rover	45000	Good
2011	Jeep	Wrangler	95000	Fair
2017	Toyota	RAV4	40000	Good
2015	Honda	Civic	55000	Good
2019	Ford	Mustang	35000	Good
2013	BMW	X3	70000	Fair
2016	Volkswagen	Tiguan	60000	Good
2018	Mercedes-Benz	GLE	50000	Good
2012	Nissan	Pathfinder	85000	Fair
2017	Kia	Niro	45000	Good
2014	Volvo	V40	65000	Fair
2019	Porsche	Macan	35000	Good
2011	Lincoln	Continental	90000	Fair
2016	Genesis	G80	55000	Good
2013	Infiniti	QX60	75000	Fair
2018	Acura	NSX	40000	Good
2015	Land Rover	Discovery	60000	Good
2012	Jeep	Grand Cherokee	80000	Fair
2017	Toyota	Sienna	50000	Good
2014	Honda	Pilot	65000	Fair
2019	Ford	Expedition	40000	Good
2013	BMW	X5	75000	Fair
2016	Volkswagen	Atlas	55000	Good
2018	Mercedes-Benz	GLS	45000	Good
2011	Nissan	Armada	90000	Fair
2017	Kia	Telluride	40000	Good
2014	Volvo	V60	60000	Fair
2019	Porsche	Taycan	30000	Excellent
2012	Lincoln	Nautilus	85000	Fair
2016	Genesis	G90	50000	Good
2013	Infiniti	QX80	70000	Fair
2018	Acura	Integra	45000	Good
2015	Land Rover	Defender	55000	Good
2012	Jeep	Compass	75000	Fair
2017	Toyota	Highlander	45000	Good
2014	Honda	CR-V	60000	Fair
2019	Ford	Explorer	35000	Good
2013	BMW	X1	70000	Fair
2016	Volkswagen	Passat	55000	Good
2018	Mercedes-Benz	CLA	40000	Good
2011	Nissan	Maxima	85000	Fair
2017	Kia	Stonic	45000	Good
2014	Volvo	V30	65000	Fair
2019	Porsche	911	30000	Excellent
2012	Lincoln	Corsair	80000	Fair
2016	Genesis	G70	50000	Good
2013	Infiniti	QX50	75000	Fair
2018	Acura	NSX	45000	Good
2015	Land Rover	Discovery	55000	Good
2012	Jeep	Grand Cherokee	85000	Fair
2017	Toyota	RAV4	40000	Good
2014	Honda	Civic	55000	Good
2019	Ford	Mustang	35000	Good
2013	BMW	X3	70000	Fair
2016	Volkswagen	Tiguan	60000	Good
2018	Mercedes-Benz	GLE	50000	Good
2011	Nissan	Pathfinder	85000	Fair
2017	Kia	Niro	45000	Good
2014	Volvo	V40	65000	Fair
2019	Porsche	Macan	35000	Good
2012	Lincoln	Continental	90000	Fair
2016	Genesis	G80		

Furniture and Furnishings:..... \$

Personal Possessions (jewelry, clothing, collections, etc.) \$

Other Assets (RV, boat, antiques, investments, etc.) please specify:

§

\$

TOTAL OF ALL ASSETS	\$
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INCOME (total household): Please write either *NA* or *\$0* for each item that does not apply

Wages \$

Pension & Retirement	\$
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Social Security \$

Interest and Dividends	\$
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Net Rental Income \$

Other Income, please specify:

_____ \$

TOTAL OF ALL INCOME	\$
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Your application must be accompanied by:

- * Proof of Birth
- * Copies of bank statements for 3 months and verification of assets listed
- * A copy of your most recent Income Tax Return.

If you are not required to file an income tax return check here _____ and attach copies of your most recent year end statements showing social security SSA1099, pension 1099R, income from all other sources W2s and 1099s. And fill out form 8821.

I swear, under penalty of perjury, that all the above is a correct and accurate accounting of my financial condition to the best of my knowledge. I further authorize any agency or financial institution to release information about me or copies of my records to any agent of Northfield. I release all persons whomsoever from any liability resulting from the release of this information.

I realize that any misrepresentation or omission will result in a denial of my application.

Signature: _____ Date: _____

Print Name: _____

Signature: _____ Date: _____

Print Name: _____

This questionnaire will be kept confidential except that the Commissioner of the Department of Revenue Administration or his designee shall have access to it during the Town's five year assessment review of assessing practices.

Tax Information Authorization

- Go to www.irs.gov/Form8821 for instructions and the latest information.
► Don't sign this form unless all applicable lines have been completed.
► Don't use Form 8821 to request copies of your tax returns or to authorize someone to represent you. See instructions.

OMB No. 1545-1165
For IRS Use Only
Received by: _____
Name _____
Telephone _____
Function _____
Date _____

1 Taxpayer information. Taxpayer must sign and date this form on line 6.

Taxpayer name and address	Taxpayer identification number(s)	
	Daytime telephone number	Plan number (if applicable)

2 Designee(s). If you wish to name more than two designees, attach a list to this form. **Check here if a list of additional designees is attached** ► ☐

Name and address	CAF No. _____
	PTIN _____
	Telephone No. _____
	Fax No. _____
Check if to be sent copies of notices and communications ☐	Check if new: Address ☐ Telephone No. ☐ Fax No. ☐
Name and address	CAF No. _____
	PTIN _____
	Telephone No. _____
	Fax No. _____
Check if to be sent copies of notices and communications ☐	Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

3 Tax information. Each designee is authorized to inspect and/or receive confidential tax information for the type of tax, forms, periods, and specific matters you list below. See the line 3 instructions.

☐ By checking here, I authorize access to my IRS records via an Intermediate Service Provider.

(a) Type of Tax Information (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, Sec. 4980H Payments, etc.)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s)	(d) Specific Tax Matters

4 Specific use not recorded on the Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions. If you check this box, skip line 5 ► ☐

5 Retention/revocation of prior tax information authorizations. If the line 4 box is checked, skip this line. If the line 4 box isn't checked, the IRS will automatically revoke all prior tax information authorizations on file unless you check the line 5 box and **attach a copy** of the tax information authorization(s) that you want to retain ► ☐
To revoke a prior tax information authorization(s) without submitting a new authorization, see the line 5 instructions.

6 Taxpayer signature. If signed by a corporate officer, partner, guardian, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify that I have the legal authority to execute this form with respect to the tax matters and tax periods shown on line 3 above.

► IF NOT COMPLETED, SIGNED, AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.

► DON'T SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.

Signature	Date
Print Name	Title (if applicable)

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 _____

WHO MUST FILE	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.
WHEN TO FILE	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.

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			If required, is a PA-33 on file? ☐ YES ☐ NO
	APPLICANT'S LAST NAME	APPLICANT'S FIRST NAME	MI	PHONE NUMBER
	APPLICANT'S LAST NAME	APPLICANT'S FIRST NAME	MI	PHONE NUMBER
	MAILING ADDRESS			
	CITY/TOWN		STATE	ZIP CODE
PROPERTY ADDRESS		TAX MAP	BLOCK	
IS THIS YOUR PRIMARY RESIDENCE?		☐ YES ☐ NO		
STEP 2 VETERANS' TAX CREDITS AND EXEMPTION	VETERAN'S INFORMATION			
	1. APPLICANT IS THE:		2. APPLYING FOR:	
	☐ Veteran ☐ Spouse ☐ Surviving Spouse		☐ Veterans' Tax Credit (RSA 72:28) Standard (\$50) / Optional (\$51 up to \$750) ☐ All Veterans' Tax Credit (RSA 72:28-b) If Adopted by Town Standard (\$50) / Optional (\$51 up to \$750) ☐ Tax Credit for Service-Connected Total Disability (RSA 72:35) Standard (\$700) / Optional (\$701 up to \$4,000) ☐ Tax Credit for Surviving Spouse (RSA 72:29-a "...of any person who was killed or died while on active duty...") ☐ Tax Credit for Combat Service (RSA 72:28-c) If Adopted by Town (\$50 up to \$500) ☐ Certain Disabled Veterans (Exemption) (RSA 72:36-a)	
	3. Veteran's Name		Dates of Military Service Enter (MMDDYYYY)	4. Date of Entry
	5. Date of Discharge/Release (if applicable)			
	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?		8. Please Check One.		
YES NO If YES, provide name ☐ ☐		☐ 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) (Enter numbers only MMDDYYYY) 10a. Applicant's Date of Birth 10b. Spouse's Date of Birth			
	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)			
	14. ☐ NH Resident for One Year preceding April 1 in the year in which the tax credit is claimed (Veterans' Tax Credit)			
STEP 4 RESIDENCY	☐ 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

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
☐ Veterans' Tax Credit RSA 72:28 (Standard \$50; Optional \$51 up to \$750)				☐	☐	
☐ All Veterans' Tax Credit RSA 72:28-b (Standard \$50; Optional \$51 up to \$750)				☐	☐	
☐ Tax Credit for Service-Connected Total Disability (Standard \$700; Optional \$701 up to \$4,000)				☐	☐	
☐ Surviving Spouse Tax Credit (Standard \$700; Optional \$701 up to \$2,000)				☐	☐	
☐ Tax Credit for Combat Service pursuant to RSA 72:28-c (\$50 up to \$500)				☐	☐	
☐ Reviewed documents submitted by applicant (list documents reviewed)						
☐ Other Information						

VETERANS' EXEMPTION

☐ Certain Disabled Veterans' Exemption GRANTED ☐ DENIED ☐ DATE

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
Asset Limits				80+ years of age
Single				
Married				

STANDARD and LOCAL OPTIONAL EXEMPTIONS

	AMOUNT	GRANTED	DENIED	DATE
☐ Elderly Exemption		☐	☐	
☐ Improvements to Assist Persons with Disabilities		☐	☐	
☐ Blind Exemption		☐	☐	
☐ Deaf Exemption		☐	☐	
☐ Disabled Exemption		☐	☐	
☐ Electric Energy Storage Systems Exemption		☐	☐	
☐ Solar Energy Systems Exemption		☐	☐	
☐ Woodheating Energy Systems Exemption		☐	☐	
☐ Wind-powered Energy Systems Exemption		☐	☐	
☐ Renewable Generation Facilities and Electric Energy Storage Systems		☐	☐	

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.	☐ * State Interest and Dividends Tax Form.
☐ * Statement of applicant and spouse's income.	☐ * Property Tax Inventory Form filed in any other town.
☐ * Federal Income Tax Form.	

* Documents are considered confidential and must be returned to the applicant once a decision is made on the application.

Municipal Notes

PRINT / TYPE NAME OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL

SIGNATURE (IN INK) OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL DATE

PRINT / TYPE NAME OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL

SIGNATURE (IN INK) OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL DATE

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SIGNATURE (IN INK) OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL DATE

PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS

GENERAL INSTRUCTIONS

WHO MAY FILE	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.		
WHERE TO FILE	Form PA-29 must be filed with the municipal assessing officials of the city/town where the tax credit and/or exemption is being requested.		
WHEN TO FILE	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. Example: If you are applying for a tax credit and/or an exemption for the 2023 property taxes, which are due no earlier than December 1, 2023, you have until April 15, 2023, 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. A late response or failure to respond by municipal assessing officials does not extend the appeal period. Date of filing is when the completed application is either hand-delivered to the municipality, postmarked by the post office, or receipted 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..."		
APPEAL PROCEDURE	If an application for a property tax exemption and/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. Example: If you were denied an exemption from your 2022 property taxes, you have until September 1, 2023, to appeal. Forms for appealing to the BTLA may be obtained from the NH BTLA, 107 Pleasant Street, Concord, NH 03301; their website at www.nh.gov/btla ; or by calling (603) 271-2578. Be sure to specify EXEMPTION APPEAL .		
TAX CREDITS	Tax credits approved will be deducted from the 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.		
BLIND EXEMPTION RSA 72:37	\$15,000 (<i>unless the municipality votes an increase</i>) 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.
ELDERLY EXEMPTIONS RSA 72:39-a	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.		
ELDERLY, DEAF and DISABLED FINANCIAL QUALIFICATIONS RSA 72:39-a RSA 72:38-b RSA 72:37-b	INCOME LIMITATION	Includes: Income from any source including Social Security or pension.	Excludes: 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.
	ASSET LIMITATION	Includes: The value of all assets, tangible and intangible.	Excludes: 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.
ADA COMPLIANCE	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
VETERANS' TAX CREDIT RSA 72:28	\$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 of NH who is a veteran, as defined in RSA 21:50, and served not less than 90 days on active service in the armed forces in any of the qualifying wars or armed conflicts listed in RSA 72:28, and continues to serve or was honorably discharged; or the spouse or surviving spouse of such resident. (NOTE: 'Under Honorable Conditions' does not qualify.)
ALL VETERANS' TAX CREDIT RSA 72:28-b - <i>Must be adopted by Municipality</i>		Every resident of NH who is a veteran, as defined in RSA 21:50, and served not less than 90 days on active service in the armed forces and continues to serve or was honorably discharged; or the spouse or surviving spouse of such resident. (NOTE: 'Under Honorable Conditions' does not qualify.)
SURVIVING SPOUSE TAX CREDIT 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.
SERVICE-CONNECTED TOTAL DISABILITY TAX CREDIT 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: - Has been honorably discharged or an officer honorably separated from military service and who has a total and permanent service-connected disability; - Is a double amputee or paraplegic because of service-connected injury; or - Is the surviving spouse of above qualified veteran and remains single.
TAX CREDIT FOR COMBAT SERVICE 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.
CERTAIN DISABLED VETERANS - EXEMPTION RSA 72:36-a "...shall be exempt from all taxation on said homestead..."	Any person who: - Has been discharged under conditions other than dishonorable, or an officer who has been honorably separated from military service; - Owens 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 - 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. The surviving spouse of an eligible veteran may also apply. Satisfactory proof of such service connection disability must be furnished to the assessor.	
A list of the Veterans' qualifying medals and discharge papers can be found at: http://www.revenue.nh.gov/mun-prop/property/exemptions-tax-credits.htm		
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 DEAF OR SEVERELY HEARING IMPAIRED PERSONS 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 <u>MUST BE ADOPTED</u> BY THE MUNICIPALITY BEFORE ANYONE MAY APPLY		
EXEMPTION	AMOUNT OF EXEMPTION	WHO MAY APPLY
DISABLED EXEMPTION 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. NOTE: See Financial Qualifications on Page 3.
DEAF EXEMPTION 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**OPTIONAL EXEMPTIONS BELOW MUST BE ADOPTED BY THE MUNICIPALITY BEFORE ANYONE MAY APPLY continued**

EXEMPTION	AMOUNT OF EXEMPTION	WHO MAY APPLY
SOLAR ENERGY SYSTEMS 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.
WOODHEATING ENERGY SYSTEMS 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.
WIND-POWERED ENERGY SYSTEMS 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.
ELECTRIC ENERGY STORAGE SYSTEMS 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.
RENEWABLE GENERATION AND ELECTRIC ENERGY STORAGE SYSTEMS RSA 72:87	Determined by vote of the municipality pursuant to RSA 72:87.	Any person owning a renewable generation facility, as defined in RSA 72:73, an electrical energy storage system, as defined in RSA 72:84, and any person or facility qualifying for exemption as defined in RSA 72:87.