FORM
**PA-29**

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

# 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 | ZIPCODE

PROPERTY ADDRESS | TAX MAP | BLOCK | LOT

IS THIS YOUR PRIMARY RESIDENCE? ◯ YES ◯ NO

PROPERTY OWNER NAME

## STEP 2 VETERANS' TAX CREDITS AND EXEMPTION

### VETERAN'S INFORMATION

1. APPLICANT IS THE:
   - ◯ Veteran
   - ◯ Spouse
   - ◯ Surviving Spouse

2. APPLYING FOR:
   - ☐ 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 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? YES ◯ NO ◯ If YES, provide name

8. Please Check One.
   - ◯ US Citizen at time of entry into Service
   - ◯ Alien but resident of NH at time of entry into Service

PROPERTY OWNER NAME

## 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)

### LOCAL OPTIONAL EXEMPTIONS *(If adopted by city/town)*

12.
- ☐ Blind Exemption (RSA 72:37)
- ☐ Deaf Exemption (RSA 72:38-b)
- ☐ Disabled Exemption (RSA 72:37-b)
- ☐ Solar Energy Systems Exemption (RSA 72:62)
- ☐ Wind-Powered Energy Systems Exemption (RSA 72:66)
- ☐ Woodheating Energy Systems Exemption (RSA 72:70)

## STEP 4 RESIDENCY

13.
- ☐ NH Resident for **One Year** preceding April 1 in the year in which the tax credit is claimed (Veterans' Tax Credit)
- ☐ 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

14. Do you own 100% interest in this residence? ◯ Yes ◯ No If NO, what percent (%) do you own?

TAX MAP | BLOCK | LOT

## 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

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## 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)* | | ◯ | ◯ | |

☐ Review Applicable Discharge Papers Form(s) ____

☐ 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 | |
| **Asset Limits** | | | | 80+ years of age | |
| Single | | | | | |
| Married | | | | | |

### STANDARD and LOCAL OPTIONAL EXEMPTIONS *(If adopted by the City/Town)*

| | AMOUNT | GRANTED | DENIED | DATE |
|---|---|---|---|---|
| ☐ Elderly Exemption | | ◯ | ◯ | |
| ☐ Improvements to Assist Persons with Disabilities | | ◯ | ◯ | |
| ☐ Blind Exemption | | ◯ | ◯ | |
| ☐ Deaf Exemption | | ◯ | ◯ | |
| ☐ Disabled Exemption | | ◯ | ◯ | |
| ☐ Solar Energy Systems Exemption | | ◯ | ◯ | |
| ☐ Woodheating Energy Systems Exemption | | ◯ | ◯ | |
| ☐ Wind-powered Energy Systems Exemption | | ◯ | ◯ | |

**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

| | | | |
|---|---|---|---|
| **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 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 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. **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.<br><br>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 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 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 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. | | |
| **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.<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 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:<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 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. | | |

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

# PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS

| TYPE OF TAX CREDIT or EXEMPTION | AMOUNT GRANTED | WHO MAY APPLY |
|---|---|---|
| **VETERANS' TAX CREDIT** RSA 72:28<br><br>**ALL VETERANS' TAX CREDIT** RSA 72:28-b - *Must be **adopted** by Municipality* | $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 ***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. (NOTE: 'Under Honorable Conditions' does not qualify.)<br><br>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.) |
| **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:<br>• Has been honorably discharged or an officer honorably separated from military service and who has a total and permanent service-connected disability;<br>• Is a double amputee or paraplegic because of service-connected injury; or<br>• Is the surviving spouse of above qualified veteran and remains single. |
| **TAX CREDIT FOR COMBAT SERVICE** RSA 72:28-C *Must be **adopted** by Municipality* | $*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<br><br>"...shall be exempt from all taxation on said homestead..." | Any person who:<br>• Has been discharged under conditions other than dishonorable, or an officer who has been honorably separated from military service, who has a total and permanent service-connected disability;<br>• Is totally and permanently disabled from service connection and satisfactory proof of such service connection is furnished to the assessors;<br>• 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 a result of service connection;<br>• Owns a specially adapted homestead which has been acquired with the assistance of the Veterans Administration; or<br>• 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. | |

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<br>**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 MUST BE ADOPTED 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.<br><br>**NOTE: See Financial Qualifications on Page 3.** |
| **BLIND EXEMPTION** 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. |
| **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**<br>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**<br>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**<br>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. |