

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](http://www.nh.gov/revenue) or contact your city/town.

<b>STEP 1 NAME AND ADDRESS</b>	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		
<b>STEP 2 VETERANS' TAX CRED- ITS/EX- EMPTION</b>	1 Veteran's Name		
	2 Date of Entry into Military Service		3 Date of Discharge/Release from Military Service
	4 <input type="checkbox"/> Veteran	<input type="checkbox"/> Veterans' Tax Credit	
	<input type="checkbox"/> Spouse	<input type="checkbox"/> Credit for Service Connected Total and Permanent Disability	
	<input type="checkbox"/> Surviving Spouse	<input type="checkbox"/> 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 <input type="checkbox"/> US Citizen at time of entry into the Service	8 <input type="checkbox"/> Alien but Resident of NH at time of entry into the Service		
9 Does any other eligible Veteran own interest in this property? <input type="checkbox"/> No <input type="checkbox"/> Yes If <b>YES</b> , give name _____			
10 <input type="checkbox"/> Total Veteran Exemption	<input type="checkbox"/> (a) Veteran	<input type="checkbox"/> (b) Surviving Spouse of that Veteran	
<b>STEP 3 OTHER EXEMP- TIONS</b>	11 <input type="checkbox"/> 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.		
	<input type="checkbox"/> Disabled Exemption	<input type="checkbox"/> Solar Energy Systems Exemption	
	<input type="checkbox"/> Blind Exemption	<input type="checkbox"/> Woodheating Energy Systems Exemption	
	<input type="checkbox"/> Deaf Exemption	<input type="checkbox"/> Wind-Powered Energy Systems Exemption	
<b>STEP 4 IMPROVE- MENTS</b>	13 <input type="checkbox"/> Improvements to Assist Persons with Disabilities		<input type="checkbox"/> Improvements to Assist the Deaf
<b>STEP 5 RESIDEN- CY</b>	14 <input type="checkbox"/> This is my primary residence		
	<input type="checkbox"/> NH Resident for one year preceding April 1st in the year in which the tax credit is claimed (Veterans' Credit)		
	<input type="checkbox"/> NH Resident for <b>Five Consecutive Years</b> preceding April 1st in the year the exemption is claimed (Disabled & Deaf Exemptions)		
	<input type="checkbox"/> NH Resident for <b>Three Consecutive Years</b> preceding April 1st in the year the exemption is claimed (Elderly Exemption)		
<b>STEP 6 OWNER- SHIP</b>	15 Do you own 100% interest in this residence? <input type="checkbox"/> Yes <input type="checkbox"/> No If <b>NO</b> , what percent (%) do you own? _____		
<b>STEP 7 SIGNA- TURES</b>	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
<b>WHEN TO FILE</b>	<p><b>Deadline:</b> Form PA-29 must be filed by April 15th <i>preceding</i> the setting of the tax rate. The assessing officials shall send written notice to the taxpayer of their decision by July 1st <i>prior</i> 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 2011 property taxes, which are due no earlier than December 1, 2011, 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.</p> <p><b>A late response or a failure to respond by assessing officials does not extend the appeal period.</b></p> <p>Date of filing is when the completed application form is either hand delivered to the city/town, postmarked by the post office, or received by an overnight delivery service.</p>		
<b>APPEAL PROCE- DURE</b>	<p>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 <b>September 1st</b> 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 2010 property taxes, you have until September 1, 2011, to appeal.</p> <p>Forms for appealing to the BTLA may be obtained from the NH BTLA, 107 Pleasant Street, Concord, NH 03301, their web site 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>.</p>		

PROPERTY OWNER'S NAME

PROPERTY OWNER'S NAME

TAX MAP/BLOCK/LOT

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**PERMANENT APPLICATION FOR PROPERTY TAX CREDIT/EXEMPTIONS**  
 TO BE COMPLETED BY CITY/TOWN ASSESSING OFFICIALS

**MUNICIPAL AUTHORIZATION**

**VETERANS' TAX CREDIT**

CITY/TOWN TAX MAP #	BLOCK #	LOT #	Granted	Denied	Date
<input type="checkbox"/> Veterans' Tax Credit (\$50 minimum to \$500)	Amount \$ _____		<input type="checkbox"/>	<input type="checkbox"/>	_____
<input type="checkbox"/> Service Connected Total & Permanent Disability (\$700 minimum to \$2000)	Amount \$ _____		<input type="checkbox"/>	<input type="checkbox"/>	_____
<input type="checkbox"/> Surviving Spouse of Veteran Who Was Killed or Who Died on Active Duty (\$700 minimum to \$2000)	Amount \$ _____		<input type="checkbox"/>	<input type="checkbox"/>	_____
<input type="checkbox"/> Review Discharge Papers (Form DD214), Form # _____					
<input type="checkbox"/> Other Information _____					

**VETERANS' EXEMPTION**

<input type="checkbox"/> Total Exemption	<input type="checkbox"/> (a) Veteran	<input type="checkbox"/> (b) Surviving Spouse	Granted <input type="checkbox"/>	Denied <input type="checkbox"/>	Date _____
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**APPLICABLE ELDERLY AND DISABLED EXEMPTION (OPTIONAL) INCOME AND ASSET LIMITS**

Income Limits	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	\$ _____	\$ _____		

**OTHER EXEMPTIONS**

	Granted	Denied	Date
<input type="checkbox"/> Elderly Exemption	<input type="checkbox"/>	<input type="checkbox"/>	_____
<input type="checkbox"/> Disabled Exemption	<input type="checkbox"/>	<input type="checkbox"/>	_____
<input type="checkbox"/> Improvements to Assist the Deaf	<input type="checkbox"/>	<input type="checkbox"/>	_____
<input type="checkbox"/> Improvements to Assist Persons with Disabilities	<input type="checkbox"/>	<input type="checkbox"/>	_____
<input type="checkbox"/> Blind Exemption	<input type="checkbox"/>	<input type="checkbox"/>	_____
<input type="checkbox"/> Deaf Exemption	<input type="checkbox"/>	<input type="checkbox"/>	_____
<input type="checkbox"/> Solar Energy Systems Exemption	<input type="checkbox"/>	<input type="checkbox"/>	_____
<input type="checkbox"/> Woodheating Energy Systems Exemption	<input type="checkbox"/>	<input type="checkbox"/>	_____
<input type="checkbox"/> Wind-Powered Energy Systems Exemption	<input type="checkbox"/>	<input type="checkbox"/>	_____

**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

**TOWN OF BEDFORD**  
**APPLICATION FOR ELDERLY EXEMPTION (RSA 72:39-a)**

Please fill out each area carefully. Please make certain that you sign at the end of the form in the signature area provided.

**1. PERSONAL INFORMATION**

- a. Applicant Name (s): \_\_\_\_\_
- b. Mailing address: \_\_\_\_\_
- c. Marital Status: Married: \_\_\_\_\_ Single: \_\_\_\_\_ Widow(er): \_\_\_\_\_
- d. Residence Owned: Solely: \_\_\_\_\_ With Spouse: \_\_\_\_\_ \*With Other(s): \_\_\_\_\_  
 \*Trust: \_\_\_\_\_ \*Joint Tenants: \_\_\_\_\_ \*Tenants in Common: \_\_\_\_\_
- e. Number of Years owned Residence: \_\_\_\_\_
- f. I have been a legal resident of New Hampshire since \_\_\_\_\_
- g. Age: \_\_\_\_\_ Date of Birth: \_\_\_\_\_
- h. Do you own real estate other than your occupied NH residence? Yes \_\_\_\_\_ No \_\_\_\_\_  
 (If yes, please attach a copy of tax bill)

**2. INCOME INFORMATION (YEARLY AMOUNTS)**

**VERIFICATION OF ALL OF THE FOLLOWING MUST BE SUBMITTED**

	<u>HUSBAND</u>	<u>WIFE</u>
a. Social Security:	_____	_____
b. Pension & Retirement:	_____	_____
c. Wages:	_____	_____
d. Rental Income:	_____	_____
e. Other Income:	_____	_____ (Please specify )
f. Interest Income:	_____	_____
g. Total Income:	_____	_____

Are you required to file an interest and dividend tax return to the State of New Hampshire, Yes \_\_\_\_\_ No \_\_\_\_\_  
 If yes, please provide a copy of your return.

Are you required to file an IRS tax return Yes \_\_\_\_\_ No \_\_\_\_\_ If yes, please provide a copy of your most recent federal income tax return. If no, please sign the attached Form 8821 authorizing the Town of Bedford to contact the IRS for verification purposes.

### 3. ASSET INFORMATION

- a. Type of Property for which exemption is claimed: Single-Family \_\_\_\_\_ Multi-Family \_\_\_\_\_
- b. If Multi-Family, in which unit do you reside? \_\_\_\_\_
- c. List value of stocks, bonds, certificates of deposit, money market shares, mutual funds, etc.:  
Please list the Market Value.

**YOU MUST SUBMIT VERIFICATION OF THESE AMOUNTS**

Type \_\_\_\_\_ Institution: \_\_\_\_\_ Value: \_\_\_\_\_

Type \_\_\_\_\_ Institution: \_\_\_\_\_ Value: \_\_\_\_\_

Type \_\_\_\_\_ Institution: \_\_\_\_\_ Value: \_\_\_\_\_

- d. List current balances of all banking and savings accounts in your and your spouses name:

**YOU MUST SUBMIT COPIES OF YOUR BANK STATEMENTS**

Savings Accounts: Institution: \_\_\_\_\_ Balance: \$ \_\_\_\_\_

Checking Accounts: Institution: \_\_\_\_\_ Balance: \$ \_\_\_\_\_

Other Accounts: Institution: \_\_\_\_\_ Balance: \$ \_\_\_\_\_

- e. Estimated value of furniture, jewelry, furs, antiques, etc.: \$ \_\_\_\_\_ (must be filled out).

- f. Vehicles: Please provide the following information: (Please include any RV's) The best estimation is to either call a car dealer or use the value in the Kelley Blue Book.

Car Make \_\_\_\_\_ Model \_\_\_\_\_ Year \_\_\_\_\_ Est. Value \$ \_\_\_\_\_

Car Make \_\_\_\_\_ Model \_\_\_\_\_ Year \_\_\_\_\_ Est. Value \$ \_\_\_\_\_

Boat Make \_\_\_\_\_ Model \_\_\_\_\_ Year \_\_\_\_\_ Est. Value \$ \_\_\_\_\_

RV Make \_\_\_\_\_ Model \_\_\_\_\_ Year \_\_\_\_\_ Est. Value \$ \_\_\_\_\_

- h. Real Estate: Other than your occupied NH residence, please provide the following information on other real estate:

Property Type \_\_\_\_\_ Town & State \_\_\_\_\_ Est. Value \$ \_\_\_\_\_

Property Type \_\_\_\_\_ Town & State \_\_\_\_\_ Est. Value \$ \_\_\_\_\_

**TOTAL ASSETS:** \$ \_\_\_\_\_

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 the Town of Bedford Assessing Office. I release all persons whomsoever from any liability arising out of or resulting from the release of this information.

Signature \_\_\_\_\_ Date: \_\_\_\_\_

Signature \_\_\_\_\_ Date: \_\_\_\_\_

REQUIREMENTS, CONDITIONS AND INSTRUCTION  
OPTIONAL ADJUSTED **ELDERLY EXEMPTION**

I. RSA 72:43-h provides the following exemptions on ASSESSED VALUE for qualified taxpayers.

- |    |   |           |
|----|---|-----------|
| A. | For a resident 65 years of age up to 74 | \$ 76,350 |
| B. | For a resident 75 years of age up to 79 | \$ 81,350 |
| C. | For a resident 80 years of age or older | \$120,000 |

II. **Requirements and Conditions:**

- A. Applicant must have been a resident of New Hampshire for at least three years preceding April 1<sup>st</sup> of the year in which the application is claimed.
- B. Must own the real estate individually, jointly or if the real estate is owned by his or her spouse, they must have been married and living together for at least five years. If the applicant is the true and lawful owner Beneficial Owner of a Trust, that qualifies under the same guidelines as any other owner of property. The assessor requests a copy of the trust agreement pertaining to the real estate delineating the terms.
- C. The taxpayer must have a net income WHICH NOW INCLUDES SOCIAL SECURITY INCOME PER NEW HAMPSHIRE STATE LAW of less than \$35,000 if single, or if married, a combined net income of less than \$55,000, in the year preceding April 1<sup>st</sup>.

Net income defined is: income from any source including earnings, social security or pension

This excludes:

1. Life insurance on the death of an insured in the year it is received;
2. Expense and costs in the course of conducting a business enterprise;
3. Proceeds from the sale of assets in the year they are received.

- D. Must own net assets of less than \$150,000 excluding the value of the person's actual residence and the value for a minimum single-family house lot or 2 acres whichever is greater. Additional multi-family units in multi family housing are not excluded and should be listed as an asset.
- E. The application for filing the Elderly Exemption must be filed on or by **April 15 before tax bill.**

### **III. Eligibility**

- A. The Assessor shall examine the application and attached requested documents:
  - 1. Federal Income Tax return for most current filed year;
  - 2. State Interest and Dividend form, if applicable;
  - 3. Tax bill for any property owned other than residence;
  - 4. Trust documents if applicable;
  - 5. Verification of Social Security or pension income.
  
- B. Any documents submitted shall be considered confidential to protect the privacy of the applicant and will be returned upon request after disposition of application.
  
- C. The Assessor/Town Council shall grant the application provided:
  - 1. The taxpayer qualifies in all categories;
  - 2. The Town is satisfied that the applicant has not willfully made any false statements and signed under penalty or perjury;
  - 3. The applicant cooperated with request for additional documentation if applicable.

#### **Notification.**

- A. The applicant will be informed in writing as to the decision of the Assessor.