

TOWN OF WILTON ELDERLY PROPERTY TAX EXEMPTIONS

All applications must be filed with the selectmen by April 15

Criteria

- Applicant must have resided in NH for at least 3 consecutive years.
- Property must be owned by a resident or jointly in common with spouse.
- Property must be applicant's primary residence. This 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 dwelling units and unattached structures used or intended for commercial or other non-residential purposes (this includes rental units).
- The taxpayer must have a net income not exceeding \$35,000 for a single person or \$45,000 for a married couple. This includes income from any source including Social Security and/or pensions. This net income however does NOT include life insurance paid on the death of an insured; expenses and costs incurred in the course of conducting a business enterprise; and proceeds from the sale of assets.
- The taxpayer must not own assets which exceed \$70,000 excluding the value of the residence and land upon which it is located (up to 2 acres).

See RSA 72:39-a for complete rules.

Elderly Property Tax Exemption Rates (revised 3/14/19)

65 to 74 years - exemption is \$40,000
75 to 79 years - exemption is \$55,000
80 years or older - exemption is \$75,000

Attached are the Qualification Worksheet, the PA-29 application for credit/exemption, PA-29 application instructions and the RSA.

TOWN OF WILTON

ELDERLY TAX EXEMPTION QUALIFICATIONS WORKSHEET

Due Date: April 15th preceding the setting of the tax rate

RSA 72:33, VI allows the Select Board or Assessing Officials to require those receiving tax exemptions or credits to re-file their qualifying information periodically but no more frequently than annually. Failure to file such periodic statements may, at the discretion of the Select Board or Assessing Officials, result in a loss of the exemption or tax credit for that year.

This 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. Please note the following **Income and Asset Limits** when considering submission of your application:

INCOME LIMITS:	Single \$35,000	Married \$45,000
ASSET LIMIT:	Single \$70,000	Married \$70,000

If you hold a life estate in the property or your property is owned by a trust, you must also submit a completed form PA-33 (Statement of Qualification) **and** submit a copy of the deed showing the assigned ownership of the life estate **or** a copy of the Declaration of Trust, including a list of beneficiaries **or** a completed Certification of Trust per RSA 564-B: 10-1013.

The exemption amounts to be deducted from the overall assessed value for Wilton are:

Age 65-74 years -	\$40,000
Age 75-79 years -	\$55,000
Age 80 and older -	\$75,000

Please print all information clearly:

Applicant's Name: _____

Spouse's Name: _____

Property Address: _____

Mailing Address: _____

Date of NH Residency _____
(Three-year NH residency for elderly exemption)

INCOME:

Please list the source and amount of all yearly income for both you and your spouse.

SOURCE:	Applicant:	Applicant's Spouse:	Supporting Documentation
Social Security (gross):	\$ _____	\$ _____	_____
Pension & Retirement (gross):	\$ _____	\$ _____	_____
Wages (gross):	\$ _____	\$ _____	_____
Rental Income (adj. gross):	\$ _____	\$ _____	_____
Other Income/Annuities:	\$ _____	\$ _____	_____
Interest Income:	\$ _____	\$ _____	_____
TOTAL INCOME:	\$ _____	\$ _____	

If you have filed any of the following, please provide a copy.

1. Interest and Dividend tax return to the State of NH
2. Federal Income Tax Form
3. Any other documents as needed to verify eligibility

____ Check here if you or your spouse were not required to file a Federal Income Tax Return.

ASSETS:

Please list all assets owned (Self & Spouse)

Savings Accounts or Investments/Certificates: (CD's, Stocks & Bonds, IRA's, Annuities, Travel Trailers, Boats, Antiques, Cars etc.)

<u>INSTITUTION NAME:</u>	<u>TYPE:</u>	<u>VALUE/AMOUNT</u>
_____	Checking	_____
_____	Savings	_____
_____	Savings	_____
_____	IRA	_____
_____	Other	_____

VEHICLES:

- A. Make, Model, Year, Mileage _____ Est. Value \$ _____
- B. Make, Model, Year, Mileage _____ Est. Value \$ _____
- C. Boat, Model, Year _____ Est. Value \$ _____
- D. RV, Model, Year _____ Est. Value \$ _____
- E. Other (Description) _____ Est. Value \$ _____
- F. Other (Description) _____ Est. Value \$ _____

REAL ESTATE: (not including your primary residence and up to the greater of 2 acres or the minimum single family residential lot size specified in the local zoning ordinance.)

Property Type _____ In Town/State _____

** Provide copy of property tax bill.

Est. Value \$ _____

Total of All 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 Wilton. I release all persons whomsoever from any liability resulting from the release of this information.

Applicant's Signature: _____

Printed Name: _____

Spouse's Signature: _____

Printed Name: _____

Telephone Number: _____

Email address: _____

THIS INFORMATION WILL BE KEPT CONFIDENTIAL EXCEPT FOR EXAMINATION BY THE SELECT BOARD OFFICE AND ASSESSOR IN DETERMINING ELIGIBILITY, AND THE DEPARTMENT OF REVENUE REPRESENTATIVE DURING THE FIVE YEAR ASSESSMENT REVIEW PROCESS (RSA 21-J:11-a).

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 <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		If required, is a PA-33 on file? <div style="display: flex; justify-content: flex-end; gap: 10px;"><input type="radio"/> YES <input type="radio"/> NO</div>			
APPLICANT'S LAST NAME <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		APPLICANT'S FIRST NAME <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		MI <div style="border: 1px solid black; height: 20px; width: 30px;"></div>	PHONE NUMBER <div style="border: 1px solid black; height: 20px; width: 100%;"></div>
APPLICANT'S LAST NAME <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		APPLICANT'S FIRST NAME <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		MI <div style="border: 1px solid black; height: 20px; width: 30px;"></div>	PHONE NUMBER <div style="border: 1px solid black; height: 20px; width: 100%;"></div>
MAILING ADDRESS <div style="border: 1px solid black; height: 20px; width: 100%;"></div>					
CITY/TOWN <div style="border: 1px solid black; height: 20px; width: 100%;"></div>			STATE <div style="border: 1px solid black; height: 20px; width: 50px;"></div>		ZIP CODE <div style="border: 1px solid black; height: 20px; width: 50px;"></div>
PROPERTY ADDRESS <div style="border: 1px solid black; height: 20px; width: 100%;"></div>			TAX MAP <div style="border: 1px solid black; height: 20px; width: 50px;"></div>	BLOCK <div style="border: 1px solid black; height: 20px; width: 50px;"></div>	LOT <div style="border: 1px solid black; height: 20px; width: 50px;"></div>
IS THIS YOUR PRIMARY RESIDENCE? <input type="radio"/> YES <input type="radio"/> NO					
VETERAN'S INFORMATION					
STEP 2 VETERANS' TAX CREDITS AND EXEMPTION		<div style="display: flex;"> <div style="flex: 1;"> 1. APPLICANT IS THE: <input type="radio"/> Veteran <input type="radio"/> Spouse <input type="radio"/> Surviving Spouse </div> <div style="flex: 2;"> 2. APPLYING FOR: <input type="checkbox"/> Veterans' Tax Credit (RSA 72:28) Standard (\$50) / Optional (\$51 up to \$750) <input type="checkbox"/> All Veterans' Tax Credit (RSA 72:28-b) If Adopted by Town Standard (\$50) / Optional (\$51 up to \$750) <input type="checkbox"/> Tax Credit for Service-Connected Total Disability (RSA 72:35) Standard (\$700) / Optional (\$701 up to \$4,000) <input type="checkbox"/> Tax Credit for Surviving Spouse (RSA 72:29-a "...of any person who was killed or died while on active duty...") <input type="checkbox"/> Tax Credit for Combat Service (RSA 72:28-c) If Adopted by Town (\$50 up to \$500) <input type="checkbox"/> Certain Disabled Veterans (Exemption) (RSA 72:36-a) </div> </div>			
3. Veteran's Name <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		Dates of Military Service Enter (MMDDYYYY) <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		4. Date of Entry <div style="border: 1px solid black; height: 20px; width: 100%;"></div> 5. Date of Discharge/Release (if applicable) <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	
IF A VETERAN OF ALLIED COUNTRY: (RSA 72:32)					
6. Name of Allied Country Served in <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		7. Branch of Service <div style="border: 1px solid black; height: 20px; width: 100%;"></div>			
9. Does any other eligible Veteran own interest in this property? YES NO If YES, provide name <div style="display: flex; align-items: center;"><div style="margin-right: 10px;"><input type="radio"/> YES <input type="radio"/> NO</div><div style="border: 1px solid black; height: 20px; width: 150px;"></div></div>		8. Please Check One. <div style="display: flex; align-items: center;"><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</div>			
STANDARD EXEMPTIONS					
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 <div style="border: 1px solid black; height: 20px; width: 100px;"></div> 10b. Spouse's Date of Birth <div style="border: 1px solid black; height: 20px; width: 100px;"></div>					
11. <input type="checkbox"/> Improvements to Assist Persons with Disabilities (RSA 72:37-a)					
12. <input type="checkbox"/> Blind Exemption (RSA 72:37)					
LOCAL OPTIONAL EXEMPTIONS (If adopted by city/town)					
13. <input type="checkbox"/> Deaf Exemption (RSA 72:38-b) <input type="checkbox"/> Electric Energy Storage Systems Exemption (RSA 72:85) <input type="checkbox"/> Disabled Exemption (RSA 72:37-b) <input type="checkbox"/> Wind-Powered Energy Systems Exemption (RSA 72:66) <input type="checkbox"/> Solar Energy Systems Exemption (RSA 72:62) <input type="checkbox"/> Woodheating Energy Systems Exemption (RSA 72:70) <input type="checkbox"/> Renewable Generation Facilities and Electric Energy Storage Systems Exemption (RSA 72:87)					
14. <input type="checkbox"/> NH Resident for One Year preceding April 1 in the year in which the tax credit is claimed (Veterans' Tax Credit) <input type="checkbox"/> NH Resident for Five Consecutive Years (Deaf) or At least Five Years (Disabled) preceding April 1 in the year the exemption is claimed <input type="checkbox"/> NH Resident for Three Consecutive Years preceding April 1 in the year the exemption is claimed (Elderly Exemption)					
15. Do you own 100% interest in this residence? <input type="radio"/> Yes <input type="radio"/> No If NO, what percent (%) do you own? <div style="border: 1px solid black; height: 20px; width: 100px;"></div>					
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					

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"/> Reviewed documents submitted by applicant (list documents reviewed)						
<input type="checkbox"/> Other Information						

VETERANS' EXEMPTION

<input type="checkbox"/> Certain Disabled Veterans' Exemption	GRANTED <input type="radio"/> DENIED <input type="radio"/>	
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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
<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"/>	
<input type="checkbox"/> Renewable Generation Facilities and Electric Energy Storage Systems		<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.

<input type="checkbox"/> * List of assets, value of each asset, net encumbrance and net value of each asset.	<input type="checkbox"/> * State Interest and Dividends Tax Form.
<input type="checkbox"/> * Statement of applicant and spouse's income.	<input type="checkbox"/> * Property Tax Inventory Form filed in any other town.
<input type="checkbox"/> * 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

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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	<p>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.</p> <p>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..."</p>		
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	<p>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.</p> <p>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.</p> <p>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.</p>		
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: <ul style="list-style-type: none"> 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: <ul style="list-style-type: none"> 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. <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: 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.

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.