

## Exemption Requests

		If		property in trust		Veterans' Credit Worksheet		DP-08	PA-30	Info sheet	Income work sheet	DD-214	Due Dates
		PA-29	PA-33	PA-33	PA-33	Worksheet	Worksheet						
1	VETERAN	X	X	X	X							X	April 15
2	DISABLED VETERAN	X	X	X	X							X	April 15
3	ELDERLY	X	X	X	X					X	X		April 15
4	BLIND	X	X	X	X					X	X		April 15
5	DISABLED	X	X	X	X					X	X		April 15
6	LOW/MODERATE INCOME							X					May 1-June 30
7	Elderly/Disabled Deferral								X		X		March 1

1 T/C reviews and submits to Assessor for approval

2 T/C reviews and submits to Assessor for approval

3 T/C provides forms /Town Administrator reviews

4 T/C provides forms /Town Administrator reviews

5 T/C provides forms /Town Administrator reviews

6 Form mailed directly to applicants from State/ we can provide form, mailed to State

7 T/C provides forms /Town Administrator reviews

**VETERANS' CREDIT QUALIFICATIONS WORKSHEET**  
**In Satisfaction of RSA 21-J:11-a Assessment Review Report**  
**Conducted Every Five Years**

Name of Municipality: \_\_\_\_\_

Name of Applicant: \_\_\_\_\_

Address of Applicant's Principal Place of Abode \_\_\_\_\_

Map and Lot Number of Applicant's Principal Place of Abode: \_\_\_\_\_

Date of Original Application to Municipality: \_\_\_\_\_

**Regular Veterans' Tax Credit (RSA 72:28)**

Date Range of Active Duty From DD214 or other qualifying discharge papers;  
(90 days must be within this range) \_\_\_\_\_

Was veteran honorably discharged or separated from service? YES \_\_\_\_\_ NO \_\_\_\_\_

If applicable, list any qualifying medals earned: \_\_\_\_\_

For a list of qualifying medals go to: [http://www.nh.gov/revenue/munc\\_prop/documents/vetmedals.doc](http://www.nh.gov/revenue/munc_prop/documents/vetmedals.doc)

For a list of qualifying discharge papers go to:  
[http://www.nh.gov/revenue/munc\\_prop/documents/vetservverif.doc](http://www.nh.gov/revenue/munc_prop/documents/vetservverif.doc)

Documentation Reviewed By: \_\_\_\_\_ Application Approved by: \_\_\_\_\_

**Service Connected Total and Permanent Disability (RSA 72:35)**

The municipality has seen a copy of the letter provided by the United States Department of Veterans' Affairs certifying that the applicant is rated totally and permanently disabled from service connection and has approved or denied this application accordingly.

Documentation Reviewed By: \_\_\_\_\_ Application Approved by: \_\_\_\_\_

**Surviving Spouse of Veteran Who was Killed or Who Died While on Active Duty (RSA 72:29-a) or, Certain Disabled Veterans (RSA 72:36-a)<sup>1</sup>**

**For 72:29-a:** The municipality has seen a copy of the DD214 discharge papers or a copy of the DD Form 1300, Report of Casualty, or other qualifying discharge papers of the veteran's spouse and has determined that the veteran, in this case, died or was killed while on active duty in the armed forces of the United States of America in the wars, conflicts or armed conflicts, or combat zones set forth in RSA 72:28 and has approved or denied this application accordingly.

**For 72:36-a:** The municipality has seen a letter from the VA certifying that the veteran did receive assistance from the VA in acquiring his residential real estate.

Documentation Reviewed By: \_\_\_\_\_ Application Approved By: \_\_\_\_\_

<sup>1</sup> Revised September, 2006  
vetqualwkst

## INSTRUCTIONS FOR APPLICATION FOR VETERANS' CREDIT WORKSHEET

House Bill 410 effective June 3, 2006 now requires the following change to RSA 72:34. Investigation of Application and Decision by Town Officials; *"II. For those exemptions having income or asset limitations, the assessing officials may request true copies of any documents as needed to verify eligibility. Unless otherwise provided for by law, all documents submitted with an application or as requested, as provided for in paragraphs I and II, and any copies shall be considered confidential, handled so as to protect the privacy of the individual, and not used for any purpose other than the specific statutory purposes for which the information was originally obtained. All documents and copies of such documents submitted by the applicant shall be returned to the applicant after a decision is made on the application."*

The change to this law now requiring all documentation and any copies thereof submitted in support of an application for a Tax Exemption or a Tax Credit be returned to the applicant upon decision of the Assessing Officials has required DRA to devise a plan of action regarding our duties pursuant to RSA 21-J:11-a.

There are two primary reasons for this worksheet.

The first reason is to equip Municipalities with an easy to use format that includes all the statutory requirements for qualification for three Veterans' Tax Credits. Namely: RSA 72:28, The Regular Veterans' Credit, RSA 72:29-a, Surviving Spouse of Veteran Who was Killed or Who Died While on Active Duty, and RSA 72:35, Service Connected Total and Permanent Disability. This worksheet asks for no personal ID numbers and therefore is not considered a confidential document. Each of the Veterans' Credits has its own section on the worksheet. Simply fill in each blank of the appropriate section with the pertinent information from the Form DD 214 or other qualifying form from the list. A link to the DRA website is provided on the worksheet. When properly completed, you will have a permanent record of the statutory qualifications of each application for a Veteran's Tax Credit in your municipality.

The worksheet contains all the statutory requirements. This takes most of the guesswork out of the qualification process. It records the actual period of time the applicant had on active duty to ensure that at least 90 days of active duty service was spent in any qualifying war or armed conflict. It asks for verification that the veteran be honorably discharged from military service. There is a place to record what medals were awarded, if the duration of active duty service fell within a time period in the statute that requires the award of a specific medal. There are also provisions to record whether the application was approved or denied, the date of approval or denial; the person reviewing the application and who ultimately approved the application.

The second reason is that when it comes time for your next Assessment Review you will have a complete history that will be acceptable for compliance for a review of those receiving the Veterans' Tax Credit.



## 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

LOT

IS THIS YOUR PRIMARY RESIDENCE? ☐ YES ☐ NOSTEP 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

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)STEP 4  
RESIDENCY14. ☐ 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  
OWNERSHIP15. 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



FORM

PA-29

## 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"/> Review Applicable Discharge Papers Form(s)						
<input type="checkbox"/> 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
<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.

- ☐ \* 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 are returned to the applicant at the time 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

<b>WHO MAY FILE</b>	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.			
<b>WHERE TO FILE</b>	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.			
<b>WHEN TO FILE</b>	<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. <b>Example:</b> 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. <b>A late response or failure to respond by municipal assessing officials does not extend the appeal period.</b> 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>			
<b>APPEAL PROCEDURE</b>	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. <b>Example:</b> 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 <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> .			
<b>TAX CREDITS</b>	Tax credits approved will be deducted from the property tax amount.			
<b>EXEMPTIONS</b>	Tax exemptions approved are deducted from the amount of the property owner's total assessed value prior to the calculation of tax due.			
<b>BLIND EXEMPTION</b> RSA 72:37	<div style="display: flex;"> <div style="flex: 1;"> <p>\$15,000 (unless the municipality votes an increase) is subtracted from the assessed valuation.</p> </div> <div style="flex: 1;"> <p>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.</p> </div> </div>			
<b>ELDERLY EXEMPTIONS</b> 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>			
<b>ELDERLY, DEAF and DISABLED FINANCIAL QUALIFICATIONS</b> RSA 72:39-a RSA 72:38-b RSA 72:37-b	<table border="1"> <tr> <td data-bbox="375 1441 526 1563"><b>INCOME LIMITATION</b></td><td data-bbox="526 1441 774 1563">Includes: Income from any source including Social Security or pension.</td><td data-bbox="774 1441 1540 1563">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.</td></tr> </table>	<b>INCOME LIMITATION</b>	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.
<b>INCOME LIMITATION</b>	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.		
<table border="1"> <tr> <td data-bbox="375 1563 526 1706"><b>ASSET LIMITATION</b></td><td data-bbox="526 1563 774 1706">Includes: The value of all assets, tangible and intangible.</td><td data-bbox="774 1563 1540 1706">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.</td></tr> </table>	<b>ASSET LIMITATION</b>	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.	
<b>ASSET LIMITATION</b>	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.		
<b>ADA COMPLIANCE</b>	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
<b>VETERANS' TAX CREDIT</b> 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 in the U.S. who served not less than 90 days in the armed forces <b>in any of the qualifying wars or armed conflicts</b> , 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.)
<b>ALL VETERANS' TAX CREDIT</b> RSA 72:28-b - <i>Must be adopted by Municipality</i>		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.)
<b>SURVIVING SPOUSE TAX CREDIT</b> 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.
<b>SERVICE-CONNECTED TOTAL DISABILITY TAX CREDIT</b> 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"> <li>• Has been honorably discharged or an officer honorably separated from military service and who has a total and permanent service-connected disability;</li> <li>• Is a double amputee or paraplegic because of service-connected injury; or</li> <li>• Is the surviving spouse of above qualified veteran and remains single.</li> </ul>
<b>TAX CREDIT FOR COMBAT SERVICE</b> 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.
<b>CERTAIN DISABLED VETERANS - EXEMPTION</b> RSA 72:36-a  "...shall be exempt from all taxation on said homestead..."	Any person who: <ul style="list-style-type: none"> <li>• Has been discharged under conditions other than dishonorable, or an officer who has been honorably separated from military service;</li> <li>• Owns 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</li> <li>• 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.</li> </ul> <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
<b>IMPROVEMENTS TO ASSIST PERSONS WITH DISABILITIES</b> RSA 72:37-a <b>DEAF OR SEVERELY HEARING IMPAIRED PERSONS</b> 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
<b>DISABLED EXEMPTION</b> 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.  <b>NOTE: See Financial Qualifications on Page 3.</b>
<b>DEAF EXEMPTION</b> 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
<b>SOLAR ENERGY SYSTEMS</b> 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.
<b>WOODHEATING ENERGY SYSTEMS</b> 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.
<b>WIND-POWERED ENERGY SYSTEMS</b> 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.
<b>ELECTRIC ENERGY STORAGE SYSTEMS</b> 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.
<b>RENEWABLE GENERATION AND ELECTRIC ENERGY STORAGE SYSTEMS</b> 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.



# 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

<b>WHO MUST FILE</b>	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.
<b>WHEN TO FILE</b>	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.