TOWN OF PLYMOUTH

Office of the Selectboard
6 Post Office Square
Plymouth, New Hampshire 03264

Phone: 536-1
Fax: 536-0

March 31, 2008

RE: Elderly Exemption

Dear Taxpayer:

The Town of Plymouth is in receipt of you application for elderly exemption. This letter is to notify you of the items we need in order to qualify your application. Please bring the following information to our office within 30 days of receipt of this letter:

- List of assets, value of each asset, net encumberance and net value of each asset. (***excluding the value of the actual residence in accordance with RSA 72:39-a(c).***
- Statement of applicant and Spouse's income.
- Federal Income Tax Form, if filed or IRS Form 8821
- State Interest and Dividends Tax Form.
- SSA – 1099 Statement (Social Security Benefit Statement)
- Property Tax Inventory Form filed in any ***other*** town.
- Birth Certificate or Driver's License to verify proof of age.
- 3 Months of Bank Statements (Checking and Savings)

A qualification worksheet has been included to assist you in making sure all documents are in place to ensure the continuance of your exemption. We will be glad to make copies of any documents for you. All documents are considered confidential and will be returned to you after a decision is reached on the exemption.

Please respond to this inquiry promptly. If you need help in filling out this form please bring it to our office and I will be available to assist you.

Sincerely,

Kathryn Beisiegel
Assessing Supervisor

Encl

FORM
PA-29

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

PERMANENT APPLICATION FOR PROPERTY TAX CREDIT/EXEMPTIONS

DUE DATE APRIL 15 th 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.revenue.nh.gov or contact your city/town.

STEP 1 NAME AND ADDRESS

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

STEP 2 VETERANS' TAX CREDITS/ EXEMPTION

1 Veteran's Name

2 Date of Entry into Military Service | 3 Date of Discharge/Release from Military Service

4 ☐ Veteran ☐ Veterans' Tax Credit
☐ Spouse ☐ Credit for Service Connected Total and Permanent Disability
☐ Surviving Spouse ☐ 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 ☐ US Citizen at time of entry into the Service 8 ☐ Alien but Resident of NH at time of entry into the Service

9 Does any other eligible Veteran own interest in this property? ☐ No ☐ Yes If **YES,** give name _____
10 ☐ Total Veteran Exemption ☐ (a) Veteran ☐ (b) Surviving Spouse of that Veteran

STEP 3 OTHER EXEMP-TIONS

11 ☐ 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.

12 ☐ Disabled Exemption ☐ Solar Energy Systems Exemption
☐ Blind Exemption ☐ Woodheating Energy Systems Exemption
☐ Deaf Exemption ☐ Wind-Powered Energy Systems Exemption

STEP 4 IMPROVE-MENTS

13 ☐ Improvements to Assist Persons with Disabilities ☐ Improvements to Assist the Deaf

STEP 5 RESIDENCY

14 ☐ This is my primary residence
☐ NH Resident for one year preceding April 1st in the year in which the tax credit is claimed (Veterans' Credit)
☐ NH Resident for **Five Consecutive Years** preceding April 1st in the year the exemption is claimed (Elderly, Disabled & Deaf Exemptions)

STEP 6 OWNERSHIP

15 Do you own 100% interest in this residence? ☐ Yes ☐ No If **NO,** what percent (%) do you own? _____

STEP 7 SIGNA-TURES

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

PROPERTY OWNER'S NAME

PROPERTY OWNER'S NAME

TAX MAP/BLOCK/LOT

WHEN TO FILE

Deadline: Form PA-29 must be filed by April 15th *preceding* the setting of the tax rate. The assessing officials shall send written notice to the taxpayer of their decision by July 1st *prior* 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 2005 property taxes, which are due no earlier then December 1, 2005, then you have until April 15th, 2005 to file this form. The assessing officials have until July 1st, 2005 to send notice of their decision. Failure of the assessing officials to respond shall constitute a denial of the application.

A late response or a failure to respond by assessing officials does not extend the appeal period.

Date of filing is when the completed application form is either hand delivered to the city/town, postmarked by the post office, or receipted by an overnight delivery service.

APPEAL PROCE-DURE

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 **September 1st** *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 2005 property taxes, you have until September 1, 2006, to appeal.
Forms for appealing to the BTLA may be obtained from the NH BTLA, 107 Pleasant Street, Concord, NH 03301, their web site at www.nh.gov/btla or by calling (603) 271-2578. Be sure to specify **EXEMPTION APPEAL.**

FORM
PA-29

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

PERMANENT APPLICATION FOR PROPERTY TAX CREDIT/EXEMPTIONS

TO BE COMPLETED BY CITY/TOWN ASSESSING OFFICIALS

MUNICIPAL AUTHORIZATION

CITY/TOWN TAX MAP # BLOCK # LOT #

VETERANS' TAX CREDIT

		Granted	Denied	Date
☐ Veterans' Tax Credit $50 minimum (to $500)	Amount $	☐	☐	
☐ Service Connected Total & Permanent Disability $700 minimum to $2000	Amount $	☐	☐	
☐ Surviving Spouse of Veteran Who Was Killed or Who Died on Active Duty $700 minimum (to $2000)	Amount $	☐	☐	
☐ Review Discharge Papers (ei: Form DD214), Form #				
☐ Other Information				

VETERANS' EXEMPTION

			Granted	Denied	Date
☐ Total Exemption	☐ (a) Veteran	☐ (b) Surviving Spouse	☐	☐	

APPLICABLE ELDERLY AND DISABLED EXEMPTION (OPTIONAL) INCOME AND ASSET LIMITS

Income Limits	65 - 74 years of age	75 - 79 years of age	80 + years of age	Disabled Exemption
Single	$	$	$	$
Married	$	$	$	$
Assets Limits	**65 - 74 years of age**	**75 - 79 years of age**	**80 + years of age**	**Disabled Exemption**
Single	$	$	$	$
Married	$	$	$	$

OTHER EXEMPTIONS

		Granted	Denied	Date
☐ Elderly Exemption	Amount $	☐	☐	
☐ Disabled Exemption	Amount $	☐	☐	
☐ Improvements to Assist the Deaf	Amount $	☐	☐	
☐ Improvements to Assist Persons with Disabilities	Amount $	☐	☐	
☐ Blind Exemption	Amount $	☐	☐	
☐ Deaf Exemption	Amount $	☐	☐	
☐ Solar Energy Systems Exemption	Amount $	☐	☐	
☐ Woodheating Energy Systems Exemption	Amount $	☐	☐	
☐ Wind-Powered Energy Systems Exemption	Amount $	☐	☐	

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

ELDERLY EXEMPTION
TOWN OF PLYMOUTH

Application Criteria

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

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

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

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

V. Property cannot have been transferred to the applicant, from a person under the age of 65, and related to the applicant by blood or marriage, within the past five years.

Financial Qualifications

Income Limitations:

Includes income from any source including Social Security or pension but excludes a) Life insurance paid on the death of an insured, b) Expenses and costs incurred in the course of conducting any business enterprises, c) Proceeds from the sale of assets. The income restrictions adopted the community of **PLYMOUTH** is as follows:

A. Single $ 25,000

B. Married $ 30,000

Asset Limitations:

To include all net assets excluding the value of the applicant's actual residence and the land upon which it is located up to two acres, or the minimum family lot size specified by local zoning. The asset restriction adopted by the community of **PLYMOUTH** is as follows:

$ 35,000

Documents required by applicants:

1. Proof of birth or Drivers license to verify proof of age
2. Statement of Applicant's and Spouse's income
3. SSA – 1099 Statement (Social Security Benefit Statement)
4. Previous years income tax form – if not filing a federal income tax form, the following forms will be required if applicable: Form 1099 R Distribution of pensions, annuities..., any W2 wage statements and 1099 interest statements.
5. State Interest and Dividends Tax Form
6. 3 Months of Bank statements (checking and savings)
7. Verification of assets listed.

Above information received by:

_____

Application reviewed by:

_____

Additional comments:

_____

_____

_____

TOWN OF PLYMOUTH

Office of the Selectboard
6 Post Office Square
Plymouth, New Hampshire 03264

Phone: 53
Fax: 53

ELDERLY TAX EXEMPTION QUALIFICATIONS WORKSHEET
(MAY ALSO BE USED FOR BLIND, DEAF OR DISABLED EXEMPTION)

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

TOWN NAME: Town of Plymouth

TOWN ADDRESS: 6 Post office Sq.

This worksheet is to be completed and submitted along with completed Form PA-29, Permanent Applicat for Property Tax Credit/Exemptions. All information supplied will be treated confidentially and any supporting documents will be returned upon arrival or denial of the application. Please note the following **Income and Asset Limits** when considering submission of your application:

INCOME LIMITS: Single [$ 25,000] Married [$ 30,000]

ASSET LIMIT: Single [$ 35,000] Married [$ 35,000]

If you hold a life estate in the property or your property is owned by a trust, you must also submit a compl form PA33 (Statement of Qualification) **and** submit a copy of the deed showing the assigned ownership o 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.

Please print all information clearly:

Applicant's Name: _____

Spouse's Name: _____

Property Address: _____

Mailing Address: _____

INCOME:

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

SOURCE: (Net income)	Applicant:	Applicant's Spouse:	Supporting Documentation
Social Security:	$_____	$_____	_____
Pension & Retirement:	$_____	$_____	_____
Wages:	$_____	$_____	_____
Rental Income:	$_____	$_____	_____
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 the applicant or applicant's spouse was 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.)

INSTITUTION NAME:	TYPE:	VALUE/AMOUNT:
_____	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 2 acres of land)

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 Plymouth.** I release all pers whomsoever from any liability resulting from the release of this information.

APPLICANT'S SIGNATURE: _____ DATE: _____

PRINTED NAME: _____

SPOUSE'S NAME: _____ DATE: _____

PRINTED NAME: _____

TELEPHONE NUMBER: _____

PLEASE RETURN THIS QUESTIONAIRE BY _____ / _____ / _____

THIS QUESTIONAIRE WILL BE KEPT CONFIDENTIAL EXCEPT THAT THE COMMISSIONER OF THE DEPARTMENT OF REVENUE ADMINISTRATION OR HIS DESIGNEE SHALL HAVE ACCESS TO IT DURING THE DEPARTMENT'S FIVE YEAR ASSESSMENT REVIEW OF ASSESSING PRACTICES (RSA 21-J:11-a).

ELDERLY EXEMPTION '05
PLYMOUTH'S CURRENT FIGURES

AGE	$ EXEMPT	INCOME	ASSETS
65	20,000	25,000 SINGLE 30,000 MARRIED	35,000
75	25,000	25,000 SINGLE 30,000 MARRIED	35,000
80+	35,000	25,000 SINGLE 30,000 MARRIED	35,000

Inclusions and exclusions remain the same as the new State qualifications.
Adopted at the March, 2005 Town Meeting

**Income Cap includes Social Security income

Form **8821**
(Rev. April 2004)
Department of the Treasury
Internal Revenue Service

Tax Information Authorization

▶ **Do not use this form to request a copy or transcript of your tax return. Instead, use Form 4506 or Form 4506-T.**

OMB No. 1545-1165
For IRS Use Only
Received by
Name
Telephone ( )
Function
Date / /

1 Taxpayer information. Taxpayer(s) must sign and date this form on line 7.

Taxpayer name(s) and address (type or print)	Social security number(s)	Employer identification number
	: :	
	: :	:
	Daytime telephone number ( )	Plan number (if applicable)

2 Appointee. If you wish to name more than one appointee, attach a list to this form.

Name and address	
TOWN OF PLYMOUTH 6 POST OFFICE SQUARE PLYMOUTH, NH 03264	CAF No. Telephone No. (603) 536-1731 Fax No. (603) 536-0036 Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

3 Tax matters. The appointee is authorized to inspect and/or receive confidential tax information in any office of the IRS for the tax matters listed on this line. Do not use Form 8821 to request copies of tax returns.

(a) Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s) (see the instructions for line 3)	(d) Specific Tax Matters (see instr.)
INCOME	1040		

4 Specific use not recorded on Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions on page 3. If you check this box, skip lines 5 and 6 . ▶ ☐

5 Disclosure of tax information (you **must** check a box on line 5a or 5b unless the box on line 4 is checked):

a If you want copies of tax information, notices, and other written communications sent to the appointee on an ongoing basis, check this box . . . . . ▶ ☑

b If you do not want any copies of notices or communications sent to your appointee, check this box. . . . . ▶ ☐

6 Retention/revocation of tax information authorizations. This tax information authorization automatically revokes all prior authorizations for the same tax matters you listed on line 3 above unless you checked the box on line 4. If you do not want to revoke a prior tax information authorization, you **must** attach a copy of any authorizations you want to remain in effect **and** check this box . . . . . ▶ ☐

To revoke this tax information authorization, see the instructions on page 3.

7 Signature of taxpayer(s). If a tax matter applies to a joint return, **either** husband or wife must sign. If signed by a corporate officer, partner, guardian, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute this form with respect to the tax matters/periods on line 3 above.

▶ **IF NOT SIGNED AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.**

Signature	Date	Signature	Date
Print Name	Title (if applicable)	Print Name	Title (if applicable)
☐ ☐ ☐ ☐ ☐ PIN number for electronic signature		☐ ☐ ☐ ☐ ☐ PIN number for electronic signature	