

**TOWN OF LYME
BOARD OF SELECTMEN
ONE HIGH STREET
P.O. BOX 126
LYME, NEW HAMPSHIRE 03768-0126
(603)795-4639 FAX: (603)795-4637**

Property Owner(s): _____

Address: _____

Map: _____ Lot: _____

Date of Solar Energy System installed: _____

Original Cost New: \$ _____

Manufacture's indicated life expectancy of the system: _____ years

Contractor: _____

Energy Generation Capacity (KW): _____

Roof or Ground Mounted: _____

Tax Credit amount, if any : _____

Rebate(s) amount, If any: _____

By signing this, the applicant attests under penalties prescribed by state and federal law that the information provided is true and accurate to the best of their knowledge.

Applicant's Signature

Applicant's Signature

Reviewed by: _____ Date: _____

Approved by: _____ Date: _____

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 or contact your city/town.

STEP 1 NAME AND ADDRESS	PROPERTY OWNER'S LAST NAME		FIRST NAME	INITIAL	PROPERTY OWNER'S NAME
	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 CRED- ITS/EX- EMPTION	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		
STEP 3 OTHER EXEMP- TIONS	9 Does any other eligible Veteran own interest in this property? <input type="checkbox"/> No <input type="checkbox"/> Yes If YES, give name _____				
	10 <input type="checkbox"/> Total Veteran Exemption <input type="checkbox"/> (a) Veteran <input type="checkbox"/> (b) Surviving Spouse of that Veteran				
	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.				
	12 <input type="checkbox"/> Disabled Exemption		<input type="checkbox"/> Solar Energy Systems Exemption		
STEP 4 IMPROVE- MENTS	<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		
STEP 5 RESIDEN- CY	13 <input type="checkbox"/> Improvements to Assist Persons with Disabilities <input type="checkbox"/> Improvements to Assist the Deaf				
	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 Five Consecutive Years preceding April 1st in the year the exemption is claimed (Disabled & Deaf Exemptions) <input type="checkbox"/> NH Resident for Three Consecutive Years preceding April 1st in the year the exemption is claimed (Elderly Exemption)				
STEP 6 OWNER- SHIP	15 Do you own 100% interest in this residence? <input type="checkbox"/> Yes <input type="checkbox"/> 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
WHEN TO FILE	<p>Deadline: 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 2013 property taxes, which are due no earlier than December 1, 2013, then you have until April 15th, 2014 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>A late response or a failure to respond by assessing officials does not extend the appeal period.</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 receipted by an overnight delivery service.</p>				
APPEAL PROCE- DURE	<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 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 2013 property taxes, you have until September 1, 2014, 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 www.nh.gov/btla or by calling (603) 271-2578. Be sure to specify EXEMPTION APPEAL.</p>				

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
PERMANENT APPLICATION FOR PROPERTY TAX CREDIT/EXEMPTIONS
GENERAL INSTRUCTIONS

WHERE TO FILE	File with your city/town of primary residency by April 15th <i>preceding</i> the setting of the tax rate.		
WHO MAY FILE	Applicant must be qualified as of April 1st 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 1st, in the year in which the veterans' tax credit is claimed. An applicant must have resided in this state for a least three years preceding April 1st 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 equitable title or the beneficial interest for life in the property.		
CREDITS	Tax credits approved will be deducted from their property tax amount.		
EXEMP-TIONS	Tax exemptions approved are deducted from the amount of the property owner's total assessed value prior to the calculation of tax due.		
ELDERLY EXEMP-TIONS RSA 72:39-a RSA 72:33-b	Applicant must have resided in this state for at least 3 consecutive years preceding April 1st 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 5 years. 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. Property must meet the definition of residential real estate, per RSA 79:39-a(c), which includes the housing unit, which is the person's principal home and related structures such as a detached garage or woodshed. It does not include attached dwelling units and unattached structures used or intended for commercial or other non-residential purposes. If fractional interest is owned, see RSA 72:41, Proration.		
ELDERLY, DEAF & 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 COMPLIANT	Individuals who need auxiliary aids for effective communications 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.		

LINE-BY-LINE INSTRUCTIONS

STEP 1 NAME & ADDRESS	Type or print the property owner(s) name and address in the spaces provided. Also, enter the Tax Map, Block, Lot numbers and the property (Location) address for which the credit or exemption applies.
STEP 2 VETERAN'S TAX CREDIT/ EXEMP-TION	<p>Line 1 Enter the Name of the Veteran.</p> <p>Line 2 Enter the date of entry into military service.</p> <p>Line 3 Enter the date of discharge or release from military service.</p> <p>Line 4 Check the box or boxes that apply to indicate whether you are a veteran, veteran's spouse or surviving spouse of a veteran and what type of credit(s) you are applying for.</p> <p>Line 5 Enter the name of the Allied Country in which you served, if applicable.</p> <p>Line 6 Enter the Branch of Service that you served in.</p> <p>Line 7 Check the box if you were a US citizen at the time of entry into the service.</p> <p>Line 8 Check the box if you were an alien but a resident of NH at the time of entry into the service.</p> <p>Line 9 Check the appropriate box to indicate if another veteran owns an interest in this property. If yes, provide name.</p> <p>Line 10 Check the appropriate box(es) to indicate whether you are applying for a total veteran's exemption.</p>
STEP 3 OTHER EXEMP-TIONS	<p>Line 11 If an elderly exemption is requested, check that box and enter the applicant's date of birth. And if appropriate, enter the spouse's date of birth.</p> <p>Line 12 Check the appropriate box or boxes to indicate the exemption(s) you are applying for.</p>
STEP 4 IMPROVE-MENTS	Line 13 Check the box if your property has improvements to assist persons with disabilities or to assist the deaf.
STEP 5 RESIDENCY	<p>Line 14 Check the box or boxes to indicate that you meet the minimum resident time requirements listed.</p> <p>NOTE: The surviving spouse tax credit under 72:28 III and 72:29-a may be applied on any property in the same municipality where the applicant is a resident.</p>
STEP 6 OWNERSHIP	Line 15 Check the box indicating whether or not you own 100% of the property. If no, give the percentage that you do own.
STEP 7 SIGNA-TURES	All property owners must sign in ink. Attach additional pages with owners signatures if there are more than two owners of record.