

CITY OF LEBANON ELDERLY EXEMPTION

APPLICATION & INSTRUCTIONS

Deadline to file is January 3rd to April 15th

The attached application, and Form PA-29, must be submitted, along with any required documents, prior to determination. Form PA-29 will be completed at the time your Elderly Exemption Application is submitted.

FIRST TIME APPLICANTS: Please call the Assessing Office at (603) 448-1499 to make an appointment to review your application and documents.

- 1.) The application filing period starts on January 3rd of any tax year.
- 2.) First Time Applicants will be required to submit their Birth Certificate or Passport.
- 3.) ALL PAGES of financial documents will be required to prove income and asset amounts.
- 4.) For married/civil union couples, at least one applicant must be 65 years old by April 1st.
- 5.) The applicant must be a New Hampshire resident for at least 3 years as of April 1st.
- 6.) The applicant must have owned the residence as of April 1st, either individually or jointly. If the applicant's spouse owns the residence, the couple must be married or in civil union for at least 5 years.
- 7.) If the applicant received a transfer of real estate from a person under the age of 65, related by blood or marriage, within the preceding 5 years, no exemption is allowed per RSA 72:40-a, "Limitations."
- 8.) Income and Asset Limits:
 - a.) Single, Widowed, or Divorced: not more than \$45,000 Gross per year;
 - b.) Married or Civil Union: not more than \$65,000 Gross per year;
 - c.) Assets (not including your residence**): not more than \$100,000** - If your residence is a multi-unit residence, only the portion that is the applicant's residence is excluded from the asset limit. The remainder of any multi-unit property is considered an asset.
- 9.) Applicants meeting all Statute requirements may receive the exemption, based on age:
 - a.) Ages 65 -74 Years of Age \$116,000 Assessment Reduction
 - b.) Ages 75-79 Years of Age \$164,000 Assessment Reduction
 - c.) Ages 80 Years of Age and older \$290,000 Assessment Reduction
- 10.) If your property is held in a Trust or Life Estate at the time of application, Form PA-33 "Statement of Qualification for Property Tax Credit or Exemption" must be completed and submitted with the required Trust documentation or a copy of the deed showing Life Estate.
- 11.) If you transfer your property to a Trust or Life Estate after you have qualified for the Elderly Exemption, Form PA-33 with the required Trust documents or Life Estate deed must be filed.
- 12.) The Assessing Office annually reviews Elderly Exemption applicants, and may periodically ask you to requalify. If you receive a letter informing you that your exemption is being reviewed, you must return the re-qualification package by the deadline stated in the request. Failure and/or refusal to complete the application or provide the requested documents are grounds for denial and removal of the exemption.
- 13.) Should you no longer qualify due to changes in any of the items below, you are obligated, by law, to inform the Assessing Office, as soon as the change occurs:
 - a.) Income above the limit amounts;
 - b.) Assets above the limit amount;
 - c.) Moved your primary residence, whether within the City of Lebanon or not;
 - d.) Sold the property.

If you have any additional questions or need further information, please call the Assessing Office during business hours of Monday through Thursday, 9:00 am to 3:00 pm at **(603) 448-1499**.

INCOME INFORMATION

For the year beginning January 1st and ending December 31st.

Please provide a FULL copy of all documents verifying the amount received, be sure to include ALL pages.
Examples include your SS Statement, Award Letter, W-2, 1099.

	Owner #1	Owner #2
Social Security Income	\$ _____	\$ _____
Social Security Disability Income (Title II or Title XVI)	\$ _____	\$ _____
VA Disability Income	\$ _____	\$ _____
SSI Income for Dependents	\$ _____	\$ _____
Wages, Salaries, Tips or Self- Employment	\$ _____	\$ _____
Pensions	\$ _____	\$ _____
Interest and/or Dividend Income (all sources)	\$ _____	\$ _____
Real Estate Rental Income	\$ _____	\$ _____
Other Income <i>(including but not limited to distributions, annuities, unemployment, gambling or lottery winnings, family support, etc.)</i>	\$ _____	\$ _____
Financial Assistance <i>(including but not limited to food stamps, fuel, electric or other assistance.)</i>	\$ _____	\$ _____
Does anyone (other than your spouse) live with you? <i>(please circle one)</i>		YES NO
If yes, please give the amount that person contributed to the household for rent, bills or other payments.		\$ _____
TOTAL INCOME		\$ _____

ASSET INFORMATION AS OF THE DATE OF THIS APPLICATION

Do you own (individually, jointly, in common, fractional) any other real estate anywhere, including homes, land, mobile homes or time shares Y____ N_____

Other Real Estate: _____
 (Street Address) (Market Value) [Please attach copy of property tax bill]

Other Real Estate: _____
 (Street Address) (Market Value) [Please attach copy of property tax bill]

Vehicle 1: _____ Vehicle 2: _____
 (Year, Make, Model & Color) (Mileage) (Value) (Year, Make, Model & Color) (Mileage) (Value)

Trailer/RV _____ Other* : _____
 (Year, Make, Model & Color) (Mileage) (Value) (Description) (Value)
 (*Boat or other recreation vehicle)

Required Documentation for Asset Verification - Entire year end and current statement(s) for ALL assets, do not omit *any* pages. A screen shot from your computer showing your account does *not* qualify as a complete statement. If you have closed a previously reported account, please provide the last statement confirming closure.

List ALL banking resources

Checking Account #	Bank Name	Balance	Date of Document
		\$	
		\$	

Savings Account #	Bank Name	Balance	Date of Document
		\$	
		\$	

Credit Union Acct #	Credit Union Name	Balance	Date of Document
		\$	
		\$	

Certificate of Deposit #	Bank/Institution Name	Balance	Date of Document
		\$	
		\$	

I. R. A. Account #	Bank/Institution Name	Balance	Date of Document
		\$	

Money Market#	Company/Institution	Balance	Date of Document
		\$	

Stocks/Bonds Acct #	Company/Institution	Balance	Date of Document
		\$	
		\$	
		\$	

Life Insurance Policies	Company/Institution	Balance	Date of Document
		\$	
		\$	
		\$	

Total Assets \$ _____

SIGNATURES AND VERIFICATIONS

The following items must be submitted with this application:

- 1.) Last year Federal Income Tax Return, including all W-2's, 1099's, any Schedules, or other attachments.*
* If you no longer file a Federal Income Tax Return, what was the last year you filed? _____
- 2.) State Interest and Dividends Form.
- 3.) Property Tax Inventory Form filed in any other Town.
- 4.) Current bank statement(s) for each bank account (all pages), for the last six months. (July - December)
- 5.) Proof of income, such as Social Security statements, Pension documents, receipts, etc.
- 6.) Copy of birth certificate, or other document verifying birth date, for both the applicant, and spouse as appropriate.
- 7.) Any other document(s) as required by the Assessing Office to determine eligibility.

INCOME AND ASSETS DISCLOSED BY THE APPLICANT(S) ON THIS STATEMENT WILL BE VERIFIED THROUGH ALL AVAILABLE RESOURCES TO THE CITY OF LEBANON

I swear, under the penalty of perjury, that the information provided in this application is a correct and accurate accounting of my/our financial condition to the best of my/our knowledge.

Owner Signature

Date

Owner Signature

Date

All documents submitted are considered confidential and all original documents will be returned to the applicant(s) at the time the application is submitted. Copies of any original documents will be made to determine if the applicant(s) is qualified for the Exemption. Please choose an option below for the handling of copies after a decision has been made.

Copies are to be: Returned Shredded
(Please select one)

If the applicant wishes to have the copies returned, they may be picked up at the Assessing Office window during regular business hours.

FOR OFFICE USE ONLY BELOW THIS LINE

DATE RECEIVED _____

RECEIVED BY _____

NOTES/COMMENTS:

NAME: _____
MBLU _____
LOCATION _____

ELDERLY EXEMPTION CERTIFICATION AFFIDAVIT

To be read and acknowledged by the Applicant(s):

I hereby certify that the Elderly Exemption application with financial documentation submitted to the City of Lebanon Assessing Office for the Elderly Exemption is complete, true and correct.

I certify, under penalty of perjury, that the property is owned by:

- 1.) A legal resident of the State of New Hampshire for at least three (3) consecutive years prior to April 1st in the year in which the exemption is claimed.
- 2.) A legal resident of the State of New Hampshire who is at least 65 years of age as of April 1st in the year in which the exemption is claimed.

Additional requirements for this exemption shall be that the property is:

- Owned by a City of Lebanon resident, meeting the minimum age requirement, or
- Owned by a City of Lebanon resident jointly or in common with the residents' spouse, and with the applicant and/or their spouse meeting the minimum age requirement, and that they attest that they have been married to each other for five (5) consecutive years prior to April 1st in the year in which the exemption is claimed.
- Owned by a City of Lebanon resident jointly or in common with the residents' spouse, either of whom is 65 years of age or older as of April 1st in the year in which the exemption is claimed.
- Owned by a City of Lebanon residents' spouse, with one or both meeting the age requirement as of April 1st in the year in which the exemption is claimed.
- A Lebanon resident owning a beneficial interest via Trust or owning Life Estate in the property.

I hereby attest that _____ is my primary address.
(property address)

I/we hereby attest that I/we are not receiving any other Exemption or Credit in any other community within the State of New Hampshire, and that I am not receiving similar benefits in another state, such as the Florida Homestead Exemption.

Please be aware:

- 1.) The Elderly Exemption cannot be claimed in more than one community within New Hampshire or if you are receiving similar benefits in another state, such as the Florida Homestead Exemption.
- 2.) If your income or asset level changes, and if there is a possibility that you no longer qualify for the exemption, you are obligated by law to inform the City of Lebanon Assessing Office.
- 3.) If you relocate within the City of Lebanon, you MUST file an amended permanent application with the Lebanon Assessing Office for the exemption to be transferred to the new property. It is the responsibility of recipient(s) to notify the City of Lebanon of this relocation.
- 4.) If your marital status changes, you must notify the City of Lebanon Assessing Office as soon as possible after the change is effective.

A person is guilty of a misdemeanor if, with the purpose to deceive a public servant in the performance of their official function, that person makes any written false statement which he/she does not believe to be true, or if he/she knowingly creates a false impression in this written application for pecuniary or other benefits by omitting information necessary to prevent statements therein from being misleading, or if he/she submits or invites reliance on any writing which he/she knows to be lacking in authenticity, per RSA 641:3, II, (a) (b) (d) (supp.).

I/we have read the above statements and fully certify that I/we understand them. Any misrepresentation may result in court action for recovery.

Signature of Applicant 1: _____ Date: _____

Printed name of Applicant 1: _____

Signature of Applicant 2: _____ Date: _____

Printed name of Applicant 2: _____

Signature(s) must be witnessed by the City of Lebanon Assessing Office staff, or notarized.

Witness: _____ Date: _____

Printed Name: _____

Printed Title: _____

If notarized, the following is applicable.

State of New Hampshire
County of _____

Personally appeared, _____, on _____,
20____, to be known to me or satisfactorily proven to me, to be the individual whose name is subscribed on this document and acknowledged s/he executed the same for the purposes therein contained.

Before me, _____
Notary Public/Justice of the Peace

My commission expires: _____

Seal:

The city will not release or discuss your information with any party without your express optional written permission.

I/We, give the Lebanon Assessing Department permission to discuss any financial information necessary to complete my application for the Elderly Exemption, with:

#1 Name

Relationship to Applicant

Contact Phone Number:

#2 Name

Relationship to Applicant

Contact Phone Number:

If there are additional questions or documentation needed, who should be contacted first? _____

I/we, the undersigned, agree to repay the City of Lebanon, NH, for any exemption procured through willful misrepresentation. Misrepresentation or omission of information may result in a denial of exemption from the City of Lebanon, NH.

Any change in household circumstances (income or assets) must be reported to the Assessor's Office within 30 days. Failure to do so may result in suspension of assistance. I/We swear, under penalty of perjury, and certify that the information provided in this Income and Asset Statement is a correct and accurate accounting of my/our financial condition to the best of my/our knowledge.

My/Our signature(s) below constitutes the granting of my/our authority for the City of Lebanon, NH, to obtain verification and/or proof from all sources concerning my/our household's circumstances.

Applicant/Owner Signature Date

Spouse/Co-Owner Signature Date

Notary Public/ Justice of the Peace Date

Notary Public/ Justice of the Peace Date

**Notary services available within the City Hall*