

## **ELDERLY EXEMPTION CITY OF BERLIN**

### **Application Criteria**

- I.** Applicant must be 65 years old as of April 1<sup>st</sup> 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 year of application.
- III.** Applicant must own real estate individually, own jointly or in common with another or be married to an individual for at least five years who owns real estate within the community.
- 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 a business enterprises, c) Proceeds from the sale of assets. The income restrictions adopted by the community of BERLIN is as follows:  
(Town/City)

A. Single                   \$ 18,900.

B Married                 \$ 26,400

### 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 BERLIN is:  
(Town/City)

\$ 35,000.

### Documents required for new applicants.

1. Proof of birth
2. SSA – 1099 Statement (Social Security Benefit Statement)
3. 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.
4. Bank statements and verification of assets listed.

**CONFIDENTIAL USE ONLY**

BERLIN, NEW HAMPSHIRE ELDERLY EXEMPTION ELIGIBILITY RSA 72:39-B CITY APPROVAL 03/16/2009

PROPERTY OWNER'S NAME: \_\_\_\_\_

MAILING ADDRESS: \_\_\_\_\_

RESIDENTIAL PROPERTY: \_\_\_\_\_

RESIDENCE OWNED: SOLELY \_\_\_ WITH SPOUSE \_\_\_ WITH OTHERS \_\_\_ LIFE ESTATE \_\_\_ IN TRUST \_\_\_

OTHER BERLIN PROPERTIES: MAP \_\_\_ LOT \_\_\_\_\_

OUT OF TOWN PROPERTIES: \_\_\_\_\_

DATE OF BIRTH: MONTH \_\_\_\_\_ DAY \_\_\_\_\_ YEAR \_\_\_\_\_

I AM PRESENTLY: SINGLE \_\_\_\_\_ MARRIED \_\_\_\_\_ WIDOWED \_\_\_\_\_

I HAVE BEEN A RESIDENT OF NEW HAMPSHIRE SINCE \_\_\_\_\_

**NET ANNUAL INCOME FROM ALL SOURCES: (VERIFICATION OF ALL ITEMS IS REQUIRED)**

- A. SOCIAL SECURITY \_\_\_\_\_
- B. OTHER PENSIONS \_\_\_\_\_
- C. ALL INTEREST RECEIVED \_\_\_\_\_
- D. DIVIDENDS RECEIVED \_\_\_\_\_
- E. ALL SALARY INCOME \_\_\_\_\_
- F. ALL RENTAL INCOME \_\_\_\_\_
- G. OTHER INCOME NOT LISTED ABOVE \_\_\_\_\_
- TOTAL INCOME (A+B+C+D+E+F+G)** \_\_\_\_\_

**INCOME SHOULD NOT EXCEED \$18,900. IF SINGLE, \$26,400. IF MARRIED. EXCLUDING LIFE INSURANCE PAID ON DEATH OF INSURED, EXPENSES AND COSTS INCURRED IN COURSE OF CONDUCTING BUSINESS ENTERPRISE AND PROCEED FROM SALE OF ASSETS.**

- 1. DO YOU OWN ANY REAL ESTATE OUTSIDE OF THE CITY OF BERLIN? YES NO  
IF YES, WHAT IS THE ESTIMATED VALUE OF THE PROPERTY? \*\* \_\_\_\_\_
- 2. ESTIMATED MARKET VALUE OF CAR(S), TRUCK(S) OR EQUIPMENT?  
MAKE \_\_\_\_\_ MODEL \_\_\_\_\_ YEAR \_\_\_\_\_  
MAKE \_\_\_\_\_ MODEL \_\_\_\_\_ YEAR \_\_\_\_\_  
\_OTHER: \_\_\_\_\_  
TOTAL OF ALL VEHICLES AND EQUIPMENT \_\_\_\_\_
- 3. ESTIMATED VALUE OF FURNITURE \_\_\_\_\_
- 4. MARKET VALUE OF STOCKS, BONDS, MUTUAL FUNDS, CERTIFICATES, ETC. (**VERIFICATION REQUIRED**) \_\_\_\_\_
- 5. CURRENT CHECKING ACCOUNT BALANCE (**VERIFICATION REQUIRED**) \_\_\_\_\_
- 6. CURRENT SAVINGS ACCOUNT BALANCE (**VERIFICATION REQUIRED**) \_\_\_\_\_
- 7. CURRENT MORTGAGE BALANCE ON PROPERTY (**VERIFICATION REQUIRED**)  
NAME OF MORTGAGE HOLDER \_\_\_\_\_
- 8. INDIVIDUAL RETIREMENT ACCOUNT (IRA) (**VERIFICATION REQUIRED**) \_\_\_\_\_
- TOTAL ASSETS** \_\_\_\_\_

**ASSETS SHOULD NOT EXCEED \$35,000. EXCLUDING RESIDENTIAL REAL ESTATE AND LAND UPON WHICH IT IS LOCATED UP TO THE GREATER OF 2 ACRES.**

**\*\* NEED TO PROVIDE TAX BILL FOR ANY PROPERTIES OWNED OUTSIDE OF BERLIN.**

ELDERLY EXEMPTION ELIGIBILITY (RSA 72:39-B)  
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1. HAVE YOU EVER RECEIVED ANY ELDERLY EXEMPTION FROM ANY OTHER COMMUNITY?  
YES \_\_\_\_\_ NO \_\_\_\_\_ NAME OF COMMUNITY \_\_\_\_\_
2. A COPY OF FEDERAL IRS FORM MUST ACCOMPANY YOUR APPLICATION.
3. IF YOU HAVE NOT FILED A FEDERAL IRS FORM, WHEN WAS THE LAST YEAR THAT YOU FILED ONE? \_\_\_\_\_
4. HAVE YOU EVER FILED A STATE OF NEW HAMPSHIRE INTEREST & DIVIDEND TAX FORM?  
YES \_\_\_\_\_ NO \_\_\_\_\_ IF SO, PLEASE FURNISH A COPY.

**UNDER PENALTIES OF PERJURY, I HEREBY CERTIFY :**  
**THAT ALL STATEMENTS ARE TRUE**  
**THAT I HAVE BEEN A RESIDENT OF NEW HAMPSHIRE FOR AT LEAST THREE YEARS PRECEDING,**  
**APRIL FIRST,**  
**THAT THE PROPERTY ON WHICH EXEMPTION IS CLAIMED IS MY RESIDENTIAL REAL ESTATE.**

\_\_\_\_\_  
SIGNATURE OF APPLICANT

DATE: \_\_\_\_\_

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**FOR OFFICE USE ONLY**

AT LEAST 65 YEARS OF AGE ON OR BEFORE APRIL 1<sup>ST</sup> \_\_\_\_\_

INCOME LIMIT OF \$18,900. IF SINGLE \$26,400. IF MARRIED \_\_\_\_\_

ASSETS DO NOT EXCEED \$35,000. \_\_\_\_\_

APPROVED \_\_\_\_\_ DENIED \_\_\_\_\_

REASONS FOR DENIAL: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

APPROVED/DENIED BY:

BOARD OF ASSESSORS:

DATE:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_