

# TITLE V TAXATION

## CHAPTER 72 PERSONS AND PROPERTY LIABLE TO TAXATION

### Woodheating Energy Systems Exemptions

#### Section 72:69

**72:69 Definition of Woodheating Energy System.** – In this subdivision "woodheating energy system" means a wood burning appliance designed to operate as a central heating system to heat the interior of a building. The appliance may burn wood solely or burn wood in combination with another fuel. A central heating system shall include a central appliance to distribute heat by a series of pipes, ducts or similar distribution system throughout a single building or group of buildings. A wood burning appliance shall not include a fireplace, meaning a hearth, fire chamber or similarly prepared place with a chimney intended to be usable in an open configuration whether or not it may also be closed and operated closed; or a wood stove meaning a wood burning appliance designed for space heating purposes which does not operate as a central heating system or as a sole source of heat.

**Source.** 1979, 280:1, eff. Aug. 20, 1979.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**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  NO

STEP 2  
VETERANS'  
TAX CREDITS  
AND  
EXEMPTION

**VETERANS INFORMATION**

1. APPLICANT IS THE:  Veteran  Spouse  Surviving Spouse

2. APPLYING FOR:

- Veterans' Tax Credit (RSA 72:28) Standard (\$50) / Optional (\$51 up to \$500)
- All Veterans' Tax Credit (RSA 72:28-b) *If Adopted by Town* Standard (\$50) / Optional (\$51 up to \$500)
- Tax Credit for Service-Connected Total Disability (RSA 72:35) Standard (\$700) / Optional (\$701 up to \$2,000)
- Tax Credit for Surviving Spouse (RSA 72:29-a "...of any person who was killed or died while on active duty...")
- 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)

**LOCAL OPTIONAL EXEMPTIONS (If adopted by city/town)**

12.  Blind Exemption (RSA 72:37)  Solar Energy Systems Exemption (RSA 72:62)  
 Deaf Exemption (RSA 72:38-b)  Wind-Powered Energy Systems Exemption (RSA 72:66)  
 Disabled Exemption (RSA 72:37-b)  Woodheating Energy Systems Exemption (RSA 72:70)

STEP 4  
RESIDENCY

13.  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  
OWNERSHIP

14. 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

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 \$500)				<input type="radio"/>	<input type="radio"/>	
<input type="checkbox"/> All Veterans' Tax Credit RSA 72:28-b (Standard \$50; Optional \$51 up to \$500)				<input type="radio"/>	<input type="radio"/>	
<input type="checkbox"/> Tax Credit for Service-Connected Total Disability (Standard \$700; Optional \$701 up to \$2,000)				<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"/> 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"/> 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"/>	

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.

<input type="checkbox"/> * List of assets, value of each asset, net encumbrance and net value of each asset.	<input type="checkbox"/> * State Interest and Dividends Tax Form.
<input type="checkbox"/> * Statement of applicant and spouse's income.	<input type="checkbox"/> * Property Tax Inventory Form filed in any other town.
<input type="checkbox"/> * 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 SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	_____ SIGNATURE (IN INK) OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	_____ DATE
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