

**NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
ASSESSING OFFICIALS' RESPONSE TO EXEMPTIONS/
TAX CREDITS/DEFERRAL APPLICATION**

Property for which Exemption/Tax Credit/Deferral is claimed:

NOTE: "CU PARTNER" STANDS FOR "CIVIL UNION PARTNER"

STEP 1 NAME AND ADDRESS	PROPERTY OWNER'S LAST NAME Whelan	FIRST NAME Michael	INITIAL G.		
	PROPERTY OWNER'S LAST NAME	FIRST NAME	INITIAL		
	MAILING ADDRESS 25 Perkins Ave #97				
	CITY/TOWN Seabrook	STATE NH	ZIP CODE 03874		
	PROPERTY ADDRESS FOR WHICH EXEMPTION/CREDIT/DEFERRAL IS CLAIMED				
STEP 2 EXEMPTIONS/ TAX CREDITS/ DEFER- RAL	CITY/TOWN TAX MAP # 8		BLOCK # 13	LOT # 97	
	VETERANS' TAX CREDIT			<u>Granted/Denied</u> <u>Date</u>	
	<input type="checkbox"/>	Veterans' Tax Credit \$50 minimum (to \$500)	Amount \$ _____	<input type="checkbox"/>	<input type="checkbox"/>
	<input checked="" type="checkbox"/>	Service Connected Total & Permanent Disability \$700 minimum to \$2000	Amount \$ 4,000	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Surviving Spouse/CU Partner of Veteran Who Was Killed or Who Died on Active Duty \$700 minimum (to \$2000)	Amount \$ _____	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	Review Discharge Papers (ei: Form DD214), Form # _____			
	<input type="checkbox"/>	Other Information _____			
	VETERANS' EXEMPTION			<u>Granted</u> <u>Denied</u> <u>Date</u>	
	<input type="checkbox"/>	Total Exemption	<input type="checkbox"/> (a) Veteran	<input type="checkbox"/> (b) Surviving Spouse/CU Partner	<input type="checkbox"/>
	APPLICABLE ELDERLY AND DISABLED EXEMPTION (OPTIONAL) INCOME AND ASSET LIMITS				
Income Limits	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	\$ _____	\$ _____			
OTHER EXEMPTIONS			<u>Granted</u> <u>Denied</u> <u>Date</u>		
<input type="checkbox"/>	Elderly Exemption	Amount \$ _____	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	Disabled Exemption	Amount \$ _____	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	Improvements to Assist the Deaf	Amount \$ _____	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	Improvements to Assist Persons with Disabilities	Amount \$ _____	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	Blind Exemption	Amount \$ _____	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	Deaf Exemption	Amount \$ _____	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	Solar Energy Systems Exemption	Amount \$ _____	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	Woodheating Energy Systems Exemption	Amount \$ _____	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	Wind-Powered Energy Systems Exemption	Amount \$ _____	<input type="checkbox"/>	<input type="checkbox"/>	
Elderly & Disabled Tax Deferral			<u>Granted</u> <u>Denied</u>		
<input type="checkbox"/>	Elderly and Disabled Tax Deferral	Amount \$ _____	<input type="checkbox"/>	<input type="checkbox"/>	
For Deferrals: This page must be returned to the property owner after approval or denial on or before July 1st following the date of Notice of Tax under RSA 72:1-d by first class mail. (RSA 72:34,IV)					
STEP 3 COMMENTS/ NOTES	Municipal Comments/Notes				
STEP 4 SIGNATURES	Selectmen/Assessor(s) Printed Name	Signature of Selectmen/Assessor(s) in ink	Date		
	Ella Brown, Chairman				
	Aboul B. Khan				
	Theresa Kyle				
APPEAL PROCEDURE	If an application for a property tax exemption or tax credit is denied, 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. 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 .				

PROPERTY OWNER'S NAME

PROPERTY OWNER'S NAME

TAX MAP/BLDCK/LOT

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
**ASSESSING OFFICIALS RESPONSE TO
EXEMPTIONS/TAX CREDIT/ DEFERRAL APPLICATION**

LINE-BY-LINE INSTRUCTIONS

STEP 1 NAME & ADDRESS	Please type or print the property owner(s) name and address in the spaces provided. Also, enter the Property address, Tax Map, Block and Lot numbers of the property for which the Exemption/ Tax Credit/Deferral is claimed.
STEP 2 CREDITS/ EXEMPTIONS/ DEFERRAL	Check the Credits/Exemptions/Deferral box(s) which apply to property listed above. Check the box(s) Granted or Denied which apply. Place the amount of Exemption/Credit/Deferral which was granted or denied. Place the date the Exemption/Credit/Deferral was granted or denied. For those exemptions having income or asset limitations, the assessing officials may request true copies of any documents as needed to verify eligibility. All documents and copies of such documents submitted by the applicant shall be returned to the applicant after a decision is made on the application.
STEP 3 COMMENTS/ NOTES	Optional space to place any notes or comments which the applicant should be made aware of.
STEP 4 SIGNATURES	Selectmen or Assessor must print and sign their name in ink and date the form.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS
DUE DATE APRIL 15 PRECEDING THE SETTING OF THE TAX RATE

RECEIVED
JUN - 2 2021
Town of Seabrook
Assessor's Office

STEP 1 OWNER AND APPLICANT NAME AND ADDRESS

OWNER AND APPLICANT INFORMATION

OWNER: Michael G. Whelan

APPLICANT'S LAST NAME: Whelan APPLICANT'S FIRST NAME: Michael MI: 6 PHONE NUMBER:

APPLICANT'S LAST NAME: APPLICANT'S FIRST NAME: MI: PHONE NUMBER:

MAILING ADDRESS: 25 Perkins Ave #97

CITY/TOWN: Seabrook STATE: NH ZIP CODE: 03874

PROPERTY ADDRESS: 97 Lillian Ave TAX MAP: 8 BLOCK: 13 LOT: 97

IS THIS YOUR PRIMARY RESIDENCE? YES NO

STEP 2 VETERANS' TAX CREDITS AND EXEMPTION

VETERAN'S INFORMATION

1. APPLICANT IS THE: Veteran Spouse Surviving Spouse

2. APPLYING FOR: Veterans' Tax Credit (RSA 72:28) Standard (\$50) / Optional (\$51 up to \$750)
 All Veterans' Tax Credit (RSA 72:28-b) *If Adopted by Town* Standard (\$50) / Optional (\$51 up to \$750)
 Tax Credit for Service-Connected Total Disability (RSA 72:35) Standard (\$700) / Optional (\$701 up to \$4,000)
 Tax Credit for Surviving Spouse (RSA 72:29-a "...of any person who was killed or died while on active duty...")
 Tax Credit for Combat Service (RSA 72:28-c) *If Adopted by Town* (\$50 up to \$500)
 Certain Disabled Veterans (Exemption) (RSA 72:36-a)

3. Veteran's Name: Michael G. Whelan Dates of Military Service Enter (MMDDYYYY):

4. Date of Entry: 1-17-69 5. Date of Discharge/Release: 12-1-72

IF A VETERAN OF ALLIED COUNTRY: (RSA 72:32)

6. Name of Allied Country Served in: Vietnam 7. Branch of Service: Navy

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)
 Electric Energy Storage Systems Exemption (RSA 72:85)

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: [Signature] DATE: 6/2/2021

SIGNATURE (IN INK) OF PROPERTY OWNER: DATE:

8572720132
1 of 5

PROPERTY OWNER NAME

PROPERTY OWNER NAME

TAX MAP | BLOCK | LOT

DIS
RET

PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS

MUNICIPAL AUTHORIZATION - TO BE COMPLETED BY MUNICIPAL ASSESSING OFFICIALS

VETERANS' TAX CREDIT

MUNICIPAL TAX MAP 8 BLOCK 13 LOT 97 AMOUNT GRANTED DENIED DATE

Veterans' Tax Credit RSA 72:28 (Standard \$50; Optional \$51 up to \$750)

All Veterans' Tax Credit RSA 72:28-b (Standard \$50; Optional \$51 up to \$750)

Tax Credit for Service-Connected Total Disability (Standard \$700; Optional \$701 up to \$4,000) 4,000

Surviving Spouse Tax Credit (Standard \$700; Optional \$701 up to \$2,000)

Tax Credit for Combat Service pursuant to RSA 72:28-c (\$50 up to \$500)

Review Applicable Discharge Papers Form(s) _____

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"/> Electric Energy Storage Systems 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.

- * List of assets, value of each asset, net encumbrance and net value of each asset.
- * State Interest and Dividends Tax Form.
- * Statement of applicant and spouse's income.
- * Property Tax Inventory Form filed in any other town.
- * 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 <u>Ellie Brown, Chairman</u>	SIGNATURE (IN INK) OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	DATE
PRINT / TYPE NAME OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL <u>Abdul B. Khan</u>	SIGNATURE (IN INK) OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	DATE
PRINT / TYPE NAME OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL <u>Theresa Kyle</u>	SIGNATURE (IN INK) OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	DATE
PRINT / TYPE NAME OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	SIGNATURE (IN INK) OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	DATE
PRINT / TYPE NAME OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	SIGNATURE (IN INK) OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	DATE

VETERANS' CREDIT QUALIFICATIONS WORKSHEET
In Satisfaction of RSA 21-J:11-a Assessment Review Report
Conducted Every Five Years

Name of Municipality: SEABROOK
Name of Applicant: Michael G. Whelan
Address of Applicant's Principal Place of Abode: 97 Lilliaa Ave.
Map and Lot Number of Applicant's Principal Place of Abode: 8-13-97
Date of Original Application to Municipality: 6-2-21

Regular Veterans' Tax Credit (RSA 72:28)

Date Range of Active Duty From DD214 or other qualifying discharge papers;
(90 days must be within this range) 1-17-69 - 12-1-72

Was veteran honorably discharged or separated from service? YES NO

If applicable, list any qualifying medals earned: _____

For a list of qualifying medals go to: http://www.nh.gov/revenue/property_tax/veterans_medals_list.doc

For a list of qualifying discharge papers go to:
http://www.nh.gov/revenue/property_tax/Veterans_Qualifying_Dischg_Papers_-_Web_0804.doc

Documentation Reviewed By: _____ Application Approved by: _____

Service Connected Total and Permanent Disability (RSA 72:35)

The municipality has seen a copy of the letter provided by the United States Department of Veterans' Affairs certifying that the applicant is rated totally and permanently disabled from service connection and has approved or denied this application accordingly.

Documentation Reviewed By: Genema Camel Application Approved by: AS 6/2/21

Surviving Spouse of Veteran Who was Killed or Who Died While on Active Duty (RSA 72:29-a) or, Certain Disabled Veterans (RSA 72:36-a)¹

For 72:29-a: The municipality has seen a copy of the DD214 discharge papers or a copy of the DD Form 1300, Report of Casualty, or other qualifying discharge papers of the veteran's spouse and has determined that the veteran, in this case, died or was killed while on active duty in the armed forces of the United States of America in the wars, conflicts or armed conflicts, or combat zones set forth in RSA 72:28 and has approved or denied this application accordingly.

For 72:36-a: The municipality has seen a letter from the VA certifying that the veteran did receive assistance from the VA in acquiring his residential real estate.

Documentation Reviewed By: _____ Application Approved By: _____

¹ Revised September, 2006
veteransworksheetsWInst

INSTRUCTIONS FOR APPLICATION FOR VETERANS' CREDIT WORKSHEET

House Bill 410 effective June 3, 2006 now requires the following change to RSA 72:34. Investigation of Application and Decision by Town Officials; *"II. For those exemptions having income or asset limitations, the assessing officials may request true copies of any documents as needed to verify eligibility. Unless otherwise provided for by law, all documents submitted with an application or as requested, as provided for in paragraphs I and II, and any copies shall be considered confidential, handled so as to protect the privacy of the individual, and not used for any purpose other than the specific statutory purposes for which the information was originally obtained. All documents and copies of such documents submitted by the applicant shall be returned to the applicant after a decision is made on the application."*

The change to this law now requiring all documentation and any copies thereof submitted in support of an application for a Tax Exemption or a Tax Credit be returned to the applicant upon decision of the Assessing Officials has required DRA to devise a plan of action regarding our duties pursuant to RSA 21-J:11-a.

There are two primary reasons for this worksheet.

The first reason is to equip Municipalities with an easy to use format that includes all the statutory requirements for qualification for three Veterans' Tax Credits. Namely: RSA 72:28, The Regular Veterans' Credit, RSA 72:29-a, Surviving Spouse of Veteran Who was Killed or Who Died While on Active Duty, and RSA 72:35, Service Connected Total and Permanent Disability. This worksheet asks for no personal ID numbers and therefore is not considered a confidential document. Each of the Veterans' Credits has its own section on the worksheet. Simply fill in each blank of the appropriate section with the pertinent information from the Form DD 214 or other qualifying form from the list. A link to the DRA website is provided on the worksheet. When properly completed, you will have a permanent record of the statutory qualifications of each application for a Veteran's Tax Credit in your municipality.

The worksheet contains all the statutory requirements. This takes most of the guesswork out of the qualification process. It records the actual period of time the applicant had on active duty to ensure that at least 90 days of active duty service was spent in any qualifying war or armed conflict. It asks for verification that the veteran be honorably discharged from military service. There is a place to record what medals were awarded, if the duration of active duty service fell within a time period in the statute that requires the award of a specific medal. There are also provisions to record whether the application was approved or denied, the date of approval or denial; the person reviewing the application and who ultimately approved the application.

The second reason is that when it comes time for your next Assessment Review you will have a complete history that will be acceptable for compliance for a review of those receiving the Veterans' Tax Credit.



8-13-97

DEPARTMENT OF VETERANS AFFAIRS
810 Vermont Ave NW
Washington, D.C. 20420

RECEIVED

JUN - 2 2021

Town of Seabrook
Assessor's Office

January 23, 2021

Michael Gerard Whelan
25 Perkins Ave Unit
97
Seabrook, NH 03874

In Reply Refer to:
xxx-xx-0841
27/eBenefits

Dear Mr. Whelan:

We are providing you with this letter so you may receive commissary store and exchange privileges from the Armed Forces. This is to certify Michael Gerard Whelan is an honorably discharged veteran of the Navy and is entitled to disability compensation at the 100 percent rate due to service-connected disability(ies).

This total disability is considered permanent. You are not scheduled for future examinations.

How You Can Contact Us

- * If you need general information about benefits and eligibility, please visit us at <https://www.ebenefits.va.gov> or <http://www.va.gov>.
- * Call us at 1-800-827-1000. If you use a Telecommunications Device for the Deaf (TDD), the number is 1-800-829-4833.
- * Ask a question on the Internet at <https://iris.custhelp.va.gov>.

Sincerely,

Cheryl J Rawls
Assistant Deputy Under Secretary for Field Operations
Office of Outreach and Stakeholder Engagement

Enclosure: DD Form 1172



DEPARTMENT OF VETERANS AFFAIRS
810 Vermont Ave NW
Washington, D.C. 20420

January 23, 2021

Michael Gerard Whelan
25 Perkins Ave Unit
97
Seabrook, NH 03874

In Reply Refer to:
~~26-2020~~
27/eBenefits

Dear Mr. Whelan:

This letter is a summary of benefits you currently receive from the Department of Veterans Affairs (VA). We are providing this letter to disabled Veterans to use in applying for benefits such as state or local property or vehicle tax relief, civil service preference, to obtain housing entitlements, free or reduced state park annual memberships, or any other program or entitlement in which verification of VA benefits is required. Please safeguard this important document. This letter is considered an official record of your VA entitlement.

Our records contain the following information:

Personal Claim Information

Your VA claim number is: ~~26-2020~~

You are the Veteran.

Military Information

Your most recent, verified periods of service (up to three) include:

Branch of Service	Character of Service	Entered Active Duty	Released/Discharged
Navy	Honorable	January 17, 1969	December 01, 1972

(There may be additional periods of service not listed above.)

VA Benefit Information

You have one or more service-connected disabilities:

Yes

Your combined service-connected evaluation is:

100%

Your current monthly award amount is:

~~26-2020~~

The effective date of the last change to your current award was:

December 01, 2020

You are considered to be totally and permanently disabled due solely to your service-connected disabilities:

Yes

The effective date of when you became totally and permanently disabled due to your service-connected disabilities:

October 23, 2019

You should contact your state or local office of Veterans' affairs for information on any tax, license, or fee-related benefits for which you may be eligible. State offices of Veterans' affairs are available at <http://www.va.gov/statedva.htm>.

How You Can Contact Us

- If you need general information about benefits and eligibility, please visit us at <https://www.ebenefits.va.gov> or <http://www.va.gov>.
- Call us at 1-800-827-1000. If you use a Telecommunications Device for the Deaf (TDD), the number is 1-800-829-4833.
- Ask a question on the Internet at <https://iris.custhelp.va.gov>.

Sincerely,

A handwritten signature in cursive script that reads "Cheryl J Rawls".

Cheryl J Rawls
Assistant Deputy Under Secretary for Field Operations
Office of Outreach and Stakeholder Engagement

June 2, 2021 Dear Selectmen,

I just received notice in January that I'm
a 100% disabled veteran. I did not know that the
town gave a disabled Credit. I'm asking for
forgive and that you grant me the credit on
my property at 97 Lillian Ave, Seabrook. for 2021.

M. L. V. [Signature]

RECEIVED

JUN - 2 2021

Town of Seabrook
Assessor's Office

