

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](http://www.nh.gov/revenue) or contact your city/town.

<b>STEP 1 NAME AND ADDRESS</b>	PROPERTY OWNER'S LAST NAME	FIRST NAME	INITIAL
	PROPERTY OWNER'S LAST NAME	FIRST NAME	INITIAL
	MAILING ADDRESS		
	CITY/TOWN	STATE	ZIP CODE
	CITY/TOWN TAX MAP #	BLOCK #	LOT #
	ADDRESS OF PROPERTY		
<b>STEP 2 VETERANS' TAX CRED- ITS/EX- EMPTION</b>	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	
	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		
<b>STEP 3 OTHER EXEMP- TIONS</b>	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.		
	<input type="checkbox"/> Disabled Exemption	<input type="checkbox"/> Solar Energy Systems Exemption	
	<input type="checkbox"/> Blind Exemption	<input type="checkbox"/> Woodheating Energy Systems Exemption	
<b>STEP 4 IMPROVE- MENTS</b>	<input type="checkbox"/> Improvements to Assist Persons with Disabilities		<input type="checkbox"/> Improvements to Assist the Deaf
	12 <input type="checkbox"/> Deaf Exemption <input type="checkbox"/> Wind-Powered Energy Systems Exemption		
<b>STEP 5 RESIDEN- CY</b>	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 <b>Five Consecutive Years</b> preceding April 1st in the year the exemption is claimed (Disabled & Deaf Exemptions)		
	<input type="checkbox"/> NH Resident for <b>Three Consecutive Years</b> preceding April 1st in the year the exemption is claimed (Elderly Exemption)		
<b>STEP 6 OWNER- SHIP</b>	15 Do you own 100% interest in this residence? <input type="checkbox"/> Yes <input type="checkbox"/> No If NO, what percent (%) do you own? _____		
<b>STEP 7 SIGNA- TURES</b>	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
<b>WHEN TO FILE</b>	<p><b>Deadline:</b> 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 of your 2013 property taxes, which are due no earlier than December 1, 2013, then you have until April 15th, 2013 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><b>A late response or a failure to respond by assessing officials does not extend the appeal period.</b></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>		
<b>APPEAL PROCE- DURE</b>	<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 <b>September 1st following</b> 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 <a href="http://www.nh.gov/btla">www.nh.gov/btla</a> or by calling (603) 271-2578. Be sure to specify <b>EXEMPTION APPEAL</b>.</p>		

PROPERTY OWNER'S NAME

PROPERTY OWNER'S NAME

TAX MAP/BLK/LOT

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**PERMANENT APPLICATION FOR PROPERTY TAX CREDIT/EXEMPTIONS**  
TO BE COMPLETED BY CITY/TOWN ASSESSING OFFICIALS

**MUNICIPAL AUTHORIZATION**

VETERANS' TAX CREDIT					
CITY/TOWN TAX MAP #	BLOCK #	LOT #	Granted	Denied	Date
<input type="checkbox"/> Veterans' Tax Credit (\$50 minimum to \$500)		Amount \$ _____	<input type="checkbox"/>	<input type="checkbox"/>	_____
<input type="checkbox"/> Service Connected Total & Permanent Disability (\$700 minimum to \$2000)		Amount \$ _____	<input type="checkbox"/>	<input type="checkbox"/>	_____
<input type="checkbox"/> Surviving Spouse 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 (Form DD214), Form # _____					
<input type="checkbox"/> Other Information _____					

VETERANS' EXEMPTION					
Total Exemption	(a) Veteran	(b) Surviving Spouse	Granted	Denied	Date
<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	\$ _____
<b>Asset Limits</b>			80 + years of age	\$ _____
Single	\$ _____	\$ _____		
Married	\$ _____	\$ _____		

OTHER EXEMPTIONS					
	Amount \$	Granted	Denied	Date	
<input type="checkbox"/> Elderly Exemption	_____	<input type="checkbox"/>	<input type="checkbox"/>	_____	
<input type="checkbox"/> Disabled Exemption	_____	<input type="checkbox"/>	<input type="checkbox"/>	_____	
<input type="checkbox"/> Improvements to Assist the Deaf	_____	<input type="checkbox"/>	<input type="checkbox"/>	_____	
<input type="checkbox"/> Improvements to Assist Persons with Disabilities	_____	<input type="checkbox"/>	<input type="checkbox"/>	_____	
<input type="checkbox"/> Blind Exemption	_____	<input type="checkbox"/>	<input type="checkbox"/>	_____	
<input type="checkbox"/> Deaf Exemption	_____	<input type="checkbox"/>	<input type="checkbox"/>	_____	
<input type="checkbox"/> Solar Energy Systems Exemption	_____	<input type="checkbox"/>	<input type="checkbox"/>	_____	
<input type="checkbox"/> Woodheating Energy Systems Exemption	_____	<input type="checkbox"/>	<input type="checkbox"/>	_____	
<input type="checkbox"/> Wind-Powered Energy Systems Exemption	_____	<input type="checkbox"/>	<input type="checkbox"/>	_____	

**A photocopy of this Form (Pages 1 & 2) or a Form PA-35 must be returned to the property owner after approval or denial before July 1st.**

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.
- \* Statement of applicant and spouse's income.
- \* Federal Income Tax Form.
- \* State Interest and Dividends Tax Form.
- \* Property Tax Inventory Form filed in any other town.

\* Documents are considered confidential and are returned to the applicant at the time a decision is made on the application.

Municipal Notes

Selectmen/Assessor(s) Printed Name	Signatures(s) of Approval (in ink)	Date

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

<b>WHERE TO FILE</b>	File with your city/town of primary residency by April 15th <i>preceding</i> the setting of the tax rate.		
<b>WHO MAY FILE</b>	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 at 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.		
<b>CREDITS</b>	Tax <b>credits</b> approved will be deducted from their property tax amount.		
<b>EXEMP-TIONS</b>	Tax <b>exemptions</b> approved are deducted from the amount of the property owner's total assessed value prior to the calculation of tax due.		
<b>ELDERLY EXEMP-TIONS</b> 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.		
<b>ELDERLY, DEAF &amp; DISABLED FINANCIAL QUALIFICATIONS</b> RSA 72:39-a RSA 72:38-b RSA 72:37-b	<b>INCOME LIMITATION</b>	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.
	<b>ASSET LIMITATION</b>	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.
<b>ADA COMPLIANT</b>	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**

<b>STEP 1 NAME &amp; ADDRESS</b>	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.
<b>STEP 2 VETERAN'S TAX CREDIT/ EXEMPTION</b>	Line 1 Enter the Name of the Veteran. Line 2 Enter the date of entry into military service. Line 3 Enter the date of discharge or release from military service. 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. Line 5 Enter the name of the Allied Country in which you served, if applicable. Line 6 Enter the Branch of Service that you served in. Line 7 Check the box if you were a US citizen at the time of entry into the service. Line 8 Check the box if you were an alien but a resident of NH at the time of entry into the service. Line 9 Check the appropriate box to indicate if another veteran owns an interest in this property. If yes, provide name. Line 10 Check the appropriate box(es) to indicate whether you are applying for a total veteran's exemption.
<b>STEP 3 OTHER EXEMPTIONS</b>	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. Line 12 Check the appropriate box or boxes to indicate the exemption(s) you are applying for.
<b>STEP 4 IMPROVEMENTS</b>	Line 13 Check the box if your property has improvements to assist persons with disabilities or to assist the deaf.
<b>STEP 5 RESIDENCY</b>	Line 14 Check the box or boxes to indicate that you meet the minimum resident time requirements listed. 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.
<b>STEP 6 OWNERSHIP</b>	Line 15 Check the box indicating whether or not you own 100% of the property. If no, give the percentage that you do own.
<b>STEP 7 SIGNATURES</b>	All property owners must sign in ink. Attach additional pages with owners signatures if there are more than two owners of record.

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

Web site for the Veterans' qualifying medals and discharge papers: [www.nh.gov/revenue/munc\\_prop/propertyappraisal.htm](http://www.nh.gov/revenue/munc_prop/propertyappraisal.htm)  
 then click on either Veterans Medals List or Veterans Qualifying Discharge Papers.

TYPE OF CREDIT OR EXEMPTION	AMOUNT	WHO MAY APPLY
<b>STANDARD TAX CREDIT</b> RSA 72:28	\$50 (\$51-\$500 if RSA 72:28-a is adopted) is subtracted from the taxes due on the applicant's <b>RESIDENTIAL</b> property occupied as veteran's principle place of abode. For Veteran's surviving spouse: See RSA 72:28 II. For Proration: See RSA 72:30.	Every resident in the U.S. who served not less than 90 days in the armed forces in any of the qualifying wars or armed conflicts, as listed in RSA 72:28, and was honorably discharged; or the spouse or surviving spouse of such resident. • 'Under Honorable Conditions' does not qualify.
<b>SURVIVING SPOUSE TAX CREDIT</b> RSA 72:29-a	\$700 (\$701-\$2000 if RSA 72:29-b is adopted) is subtracted from taxes due on the applicant's property, whether residential or not.	The surviving spouse of any person who was killed or died while on active duty in the armed forces, as listed in RSA 72:28, so long as the surviving spouse remains single.
<b>SERVICE-CONNECTED TOTAL DISABILITY TAX CREDIT</b> RSA 72:35	\$700 (\$701-\$2000 if RSA 72:35-a is adopted) is subtracted from the property taxes due on the applicant's residential property.	Any person who: <ul style="list-style-type: none"> <li>• has been honorably discharged and who has a total and permanent service-connected disability; OR</li> <li>• is a double amputee or paraplegic because of the service-connected injury; OR</li> <li>• is the surviving spouse of above qualified veteran and remains single.</li> </ul>
<b>EXEMPTION FOR CERTAIN DISABLED SERVICE-MEN</b> RSA 72:36-a	"...shall be exempt from all taxation on said homestead..."	Any person, who: <ul style="list-style-type: none"> <li>• is discharged from the military services of the U.S. under conditions other than dishonorable, or an officer who is honorably separated from military service; AND</li> <li>• is totally and permanently disabled from service connection and satisfactory proof of such service connection is furnished to the assessors; AND</li> <li>• is a double amputee of the upper or lower extremities or any combination thereof, paraplegic, or has blindness of both eyes with visual acuity of 5/200 or less as the result of service connection; AND</li> <li>• owns a specially adapted homestead which has been acquired with the assistance of the Veterans Administration or owns a specially adapted homestead which has been acquired using proceeds from the sale of any previous homestead which was acquired with the assistance of the Veterans Administration.</li> </ul>

**IMPROVEMENTS TO ASSIST PERSONS WITH DISABILITIES AND THE DEAF**

EXEMPTION	AMOUNT OF EXEMPTION	WHO MAY APPLY
<b>IMPROVEMENTS TO ASSIST PERSONS WITH DISABILITIES</b> RSA 72:37-a and RSA 72:38-b	The value of improvements made for the purpose of assisting a person with a disability or deafness is deducted from the assessed value of the residential real estate.	Any person owning residential real estate upon which he resides and to which he has made improvements for the purpose of assisting a person with a disability or deafness who also resides on such real estate.

**THE OPTIONAL EXEMPTIONS BELOW MUST BE ADOPTED BY THE MUNICIPALITY BEFORE ANYONE MAY APPLY**

EXEMPTION	AMOUNT OF EXEMPTION	WHO MAY APPLY
<b>DISABLED</b> RSA 72:37-b RSA 72:37-c	Amount of the exemption, and the level of income and assets (excluding the value of the property owner's residence) are determined by vote of the city/town, per RSA 72:37-c.	Any person eligible under the Federal Social Security Act for benefits to the disabled, and who has been a New Hampshire resident at least 5 years by April 1st of the year the exemption is claimed.  <b>NOTE: See Financial Qualifications on page 3.</b>
<b>BLIND EXEMPTION</b> RSA 72:37	\$15,000 (unless the city/town votes an increase) is subtracted from the assessed valuation.	Every inhabitant owning residential real estate, who is legally blind, as determined by the administrator of blind services of the vocational rehabilitation division of the education department.
<b>DEAF EXEMPTION</b> RSA 72:38-b	\$15,000 (unless the city/town votes an increase) is subtracted from the assessed valuation.	NH Residents who are deaf or severely hearing impaired and have been a NH resident for more than 5 consecutive years and meet the income and asset requirements.
<b>SOLAR ENERGY SYSTEMS</b> RSA 72:61	Determined by vote of the city/town, per RSA 72:63.	Any person owning real property equipped with a solar energy heating or cooling system, as defined in RSA 72:61.
<b>WOODHEATING ENERGY SYSTEMS</b> RSA 72:69	Determined by vote of the city/town, per RSA 72:71.	Any person owning real property equipped with a woodheating energy system, as defined by RSA 72:69.
<b>WIND-POWERED ENERGY SYSTEMS</b> RSA 72:65	Determined by vote of the city/town, per RSA 72:67.	Any person owning real property equipped with a wind-powered energy system, as defined by RSA 72:65.

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

Name of Municipality: \_\_\_\_\_

Name of Applicant: \_\_\_\_\_

Address of Applicant's Principal Place of Abode \_\_\_\_\_

Map and Lot Number of Applicant's Principal Place of Abode: \_\_\_\_\_

Date of Original Application to Municipality: \_\_\_\_\_

**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) \_\_\_\_\_

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](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](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: \_\_\_\_\_ Application Approved by: \_\_\_\_\_

**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)<sup>1</sup>**

**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: \_\_\_\_\_

<sup>1</sup> Revised September, 2006  
vetqualwkst-1.doc

## 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.

# TITLE V TAXATION

## CHAPTER 72 PERSONS AND PROPERTY LIABLE TO TAXATION

### Property Taxes

#### Section 72:28

##### **72:28 Standard and Optional Veterans' Tax Credit. –**

I. The standard veterans' tax credit shall be \$50.

II. The optional veterans' tax credit, upon adoption by a city or town pursuant to RSA 72:27-a, shall be an amount from \$51 up to \$500. The optional veterans' tax credit shall replace the standard veterans' tax credit in its entirety and shall not be in addition thereto.

III. Either the standard veterans' tax credit or the optional veterans' tax credit shall be subtracted each year from the property tax on the veteran's residential property. However, the surviving spouse of a resident who suffered a service-connected death may have the amount subtracted from the property tax on any real property in the same municipality where the surviving spouse is a resident.

IV. The following persons shall qualify for the standard veterans' tax credit or the optional veterans' tax credit:

(a) Every resident of this state who served not less than 90 days in the armed forces of the United States in any qualifying war or armed conflict listed in this section and was honorably discharged or an officer honorably separated from service; or the spouse or surviving spouse of such resident;

(b) Every resident of this state who was terminated from the armed forces because of service-connected disability; or the surviving spouse of such resident; and

(c) The surviving spouse of any resident who suffered a service-connected death.

V. Service in a qualifying war or armed conflict shall be as follows:

(a) "World War I" between April 6, 1917 and November 11, 1918, extended to April 1, 1920 for service in Russia; provided that military or naval service on or after November 12, 1918 and before July 2, 1921, where there was prior service between April 6, 1917 and November 11, 1918 shall be considered as World War I service;

(b) "World War II" between December 7, 1941 and December 31, 1946;

(c) "Korean Conflict" between June 25, 1950 and January 31, 1955;

(d) "Vietnam Conflict" between December 22, 1961 and May 7, 1975;

(e) "Vietnam Conflict" between July 1, 1958 and December 22, 1961, if the resident earned the Vietnam service medal or the armed forces expeditionary medal;

(f) "Persian Gulf War" between August 2, 1990 and the date thereafter prescribed by Presidential proclamation or by law; and

(g) Any other war or armed conflict that has occurred since May 8, 1975, and in which the resident earned an armed forces expeditionary medal or theater of operations service medal.

**Source.** 1871, 13:1. GL 54:2. PS 56:4. 1907, 95:1. 1919, 54:1. 1921, 12:3; 103:1. 1923, 68:2. PL 60:26. 1941, 157:1. RL 73:29. 1943, 174:1. 1944, 4:1. 1947, 240:1, par. 29. 1949, 167:1. 1951, 132:1. RSA 72:28.

1955, 289:1. 1963, 49:1; 118:1; 324:1. 1967, 35:1, 2; 219:1, 2. 1971, 303:1. 1975, 282:1. 1976, 42:1, 2.  
1977, 61:1. 1979, 288:2. 1981, 215:1. 1989, 64:1; 270:1. 1991, 70:3-6. 1992, 70:3. 1993, 73:3, 10; 262:1.  
2003, 299:2. 2005, 126:1, eff. April 1, 2006.

Date Received – Town of Alexandria, NH

**FOR TOWN USE**

Tax Map: \_\_\_\_\_ Lot: \_\_\_\_\_

Received by: \_\_\_\_\_ Reviewed by: \_\_\_\_\_

Granted (circle one): **YES NO** Initials: \_\_\_\_\_

**Town of Alexandria Veterans' Tax Credits & Exemptions Application**  
Due April 15<sup>th</sup> of the Tax Year

**All applicants must complete Section I. Complete other sections as applicable. Please be sure to sign at the end of the form in the signature area provided and return to the Selectmen's Office with a completed State of NH PA-29 application (attached).**

**SECTION I Applicant Information**

Applicant Name: \_\_\_\_\_

Residence Address: \_\_\_\_\_

Mailing address (if different): \_\_\_\_\_

Date of purchase of property on which tax credit is requested: \_\_\_\_\_

Must be acquired by April 1 of the tax year of application.

Do you own 100% interest in this real estate (circle one)? **YES NO**

If NO, indicate percent owned. \_\_\_\_\_

Date residency was established at this address: \_\_\_\_\_

Please provide the applicant's residence(s) for the past two years: \_\_\_\_\_

**SECTION II Basic Veterans Tax Credit (\$270 annually RSA 72:28)**

Provided to honorably discharged veterans, and veteran's spouses or surviving spouses (who have not remarried) who meet the service requirements detailed below.

**Check off date of service on list below and provide a copy of DD214.**

**Service Requirement** – 90 days in a qualifying war or armed conflict defined by state law as within the following time periods or criteria:

\_\_\_\_\_ WW II 12/7/1941 to 12/31/1946 (includes Merchant Marines)

\_\_\_\_\_ Korean Conflict 6/25/1950 to 1/31/1955

\_\_\_\_\_ Vietnam Conflict 12/22/1961 to 5/7/1975

\_\_\_\_\_ Vietnam Conflict 7/1/1958 to 12/22/1961 if resident earned Vietnam service medal or the armed forces expeditionary medal.

\_\_\_\_\_ Persian Gulf War between August 2, 1990 and the date thereafter prescribed by Presidential Proclamation or by law

\_\_\_\_\_ Any other war or armed conflict that has occurred since 5/8/1975 and in which the resident has earned an armed forces expeditionary medal or theater of operations service medal.

Tax credit of \$270 is subtracted against the taxes due on the veteran's, spouse's or surviving spouse's residential property; this is given as \$135 credit in each tax billing.



**Section III Surviving Spouse Tax Credit (\$700 Annually RSA 72:29-a)**

Provided to the surviving spouse of any person who was killed or died while on active duty in the armed forces of the US, or any of the governments associated with the US during a qualifying war or armed conflict, provided the surviving spouse does not remarry. Credit is applied to taxes due on real or personal property (not only the residential real estate) of a surviving spouse in the municipality where the surviving spouse is a resident. **Applicants for this tax credit must provide documentation from the Veterans Administration supporting status. Applicants for this tax credit need to complete Section II, Basic Veterans Tax Credit and provide a copy of the veteran's DD214 or similar documentation.**

**Section IV Service Connected Total & Permanent Disability Tax Credit (\$1,400 Annually RSA 72:35 I)**

This tax credit is provided to a qualified veteran (or their surviving spouse who has not remarried) who has been honorably discharged, and has a total and permanent service connected disability, or is a double amputee or paraplegic, because of the service connected disability. **Applicants for this tax credit must attach documentation from the Veterans Administration supporting disability determination by VA. Tax credit is applied to the residential property of the applicant or surviving spouse.**

**Section V Total Exemption (Total homestead exemption RSA 72:36-a)**

Provided to the veteran discharged from the military services of the US under conditions other than dishonorable or an officer who is honorably separated from military service and;

- ✓ Is totally and permanently disabled from service connection and has satisfactory proof of such service connection, and;
- ✓ Is a double amputee, paraplegic, or has blindness of both eyes with a visual acuity of 5/200 or less as the result of service connection and;
- ✓ Owns a specially adapted homestead which has been acquired with the assistance of the VA or owns a special adapted homestead acquired using the proceeds of the sale of a previous home acquired with the assistance of the VA.

**Certification from the VA of applicant's disability rating as a result of service connection as well as documentation of the special adapted homestead and financing with the assistance of the VA must be submitted with application.**

**Section VI Veteran of Allied County (RSA 72:32)**

Provided to Veterans of Allied Countries who served on active duty in the armed forces of any governments associated with the United States meeting criteria below and who was a citizen of the US or a resident of NH at time of entry into the service. **Applicants for this tax credit need to complete Section II, Basic Veterans Tax Credit and provide a copy of the veteran's DD214 or similar documentation.**

Under penalties of perjury, I hereby declare that the information provided in this application is correct and is an accurate to the best of my knowledge. In addition, I have been a resident of New Hampshire for at least one year proceeding April 1<sup>st</sup> of the tax year and the property on which the tax credit is claimed is my residential real estate.

\_\_\_\_\_  
Signature of Applicant

Date: \_\_\_\_\_

\_\_\_\_\_  
Signature of Spouse (if applicable)

Date: \_\_\_\_\_

