



## **UNDERSTANDING THE VETERANS TAX CREDITS**

**APPLICATION DUE DATE/DEADLINE: APRIL 15<sup>th</sup>**

| <b>OFFERED VETERANS TAX CREDITS</b> | <b>PROPERTY TAX BILL<br/>Deduction Amount</b> |
|-------------------------------------|---|
| Standard Veteran's Tax Credit       | \$500.00                                      |
| Service-Connected Total Disability  | <b>\$1,800.00 – VERIFY</b>                    |
| Surviving Spouse of a Veteran       | <b>\$700.00 – VERIFY</b>                      |
| Certain Disabled Veterans           | 100%  |

## **QUALIFICATIONS & CRITERIA**

### **VETERAN'S TAX CREDIT – [RSA 72:28](#), [RSA 72:29](#), and [RSA 72:30](#)**

**NOTE:** Married spouses, who each qualify for a Veteran's Tax Credit, shall each be granted a tax credit upon their residential real estate as provided in RSA 72:28, I or II.

- Veteran must have resided in New Hampshire for at least one year prior to April 1 in the year in which the tax credit is claimed.
- Veteran must own residential property in the town and it must be his/her principal place of abode.
- Veteran must provide discharge document(s), a DD-214 or other sufficient proof, stating they
  - Have served not less than 90 days in the Armed Forces of the United States in a war or conflict as outlined in RSA 72:28.
  - Have been honorably discharged from military service.
- Service in a qualifying war or armed conflict shall be documented per below:
  - World War I between April 6, 1917 and November 11, 1918, to April 1, 1920 for service in Russia, provided military or naval service is on/after November 12, 1918 and before July 2, 1921, with prior service between April 6, 1917 and November 11, 1918 shall be World War I service;
  - World War II between December 7, 1941 and December 31, 1946;
  - Korean Conflict between June 25, 1950 and January 31, 1955;
  - Vietnam Conflict between December 22, 1961 and May 7, 1975;
  - Vietnam Conflict between July 1, 1958 and December 22, 1961, if the resident earned the 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, and;
  - 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.
- On-line law reference: RSA 72:28 – <http://www.gencourt.state.nh.us/rsa/html/V/72/72-28.htm>,  
RSA 72:29 – <http://www.gencourt.state.nh.us/rsa/html/V/72/72-29.htm>,  
RSA 72:30 – <http://www.gencourt.state.nh.us/rsa/html/V/72/72-30.htm>.



### **SURVIVING SPOUSE – [RSA 72:29-a](#)**

- The surviving spouse of any person who was killed or died while on active duty in the wars, conflicts or armed conflicts, or combat zones set forth in RSA 72:28 (see above).
- The term surviving spouse, as used in RSA 72:29-a, shall not include a surviving spouse that has remarried.
  - However, if the surviving spouse is later divorced, his or her status as the surviving spouse of a veteran is regained and they can reapply; BUT
  - If the surviving spouse remarries and the new spouse dies, he or she shall be deemed the widow/widower of the latest spouse and shall not revert to the status of a surviving spouse of a veteran.
- On-line law reference: <http://www.gencourt.state.nh.us/rsa/html/V/72/72-29-a.htm>.

### **SERVICE-CONNECTED TOTAL DISABILITY – [RSA 72:35](#)**

- Veteran must provide discharge document(s), a DD-214, or other sufficient proof, AND certification from the U.S. Department of Veterans' Affairs stating they:
  - Have been honorably discharged from U.S. military service, and
  - Have total and permanent service-connected disability, or
  - Is a double amputee or paraplegic because of service-connected injury, or
  - Are the surviving spouse of such a person.
- Veteran must own residential property in the town and it must be his/her principal place of abode.
- On-line law reference: <http://www.gencourt.state.nh.us/rsa/html/V/72/72-35.htm>.

### **CERTAIN DISABLED VETERANS – [RSA 72:36-a](#)**

- Veteran must provide discharge document(s), a DD-214, or other sufficient proof, stating they:
- Any person, who is discharged from military service of the United States under conditions other than dishonorable, or an officer who is honorably separated from military service, who owns a specially adapted homestead which has been acquired with the assistance of the Veterans Administration or which has been acquired using proceeds from the sale of any previous homestead which was acquired with the assistance of the Veterans Administration, the person or person's surviving spouse, shall be exempt from all taxation on said homestead provided that the person or officer is:
  - Is 100% permanently and totally disabled as prescribed in 38C.F.R. 3.340, total and permanent total ratings and unemployability; or
  - Is a double amputee of the upper or lower extremities or any combination thereof, or paraplegic, as the result of service connection; or
  - Has blindness of visual acuity of 5/200 or less, as the result of service connection.

Satisfactory proof of such service connection disability is furnished to the Assessor.

**Town of Epsom  
P.O. Box 10  
Epsom NH 03234**



**Office (603) 736-9002**

- On-line law reference: <http://www.gencourt.state.nh.us/rsa/html/V/72/72-36-a.htm>.

## **HOW TO APPLY FOR THE TAX CREDIT**

If qualifications are met, please submit a completed PA-29 State of NH Permanent Application for Exemption/Credit form and a copy of our DD-214, or other military discharge paperwork.

Application form(s) are available at the Town Offices or on the Town website at <https://www.epsomnh.org/assessing>.

### **APPLICATION DUE DATE/DEADLINE: APRIL 15<sup>th</sup>**

Once the application and supporting documents are received, they will be reviewed to determine if the specific criteria is met. The application will either be approved or denied by the Board of Selectmen. The applicant will be notified, by mail, of the decision.

If approved, half of the tax credit will be applied to the first half property tax bill and the remaining half of the credit will be applied to the second half property tax bill.

The credit will become permanent. However, the Town reserves the right to periodically request verification of residency and property owner-ship.

**Please call the Town Offices at (603) 736-9002 with any questions.**

## **APPEALS**

If you believe you have been unfairly denied an Exemptions or Credit, you may appeal the decision in writing, on or before September 1<sup>st</sup> to the NH Board of Tax and Land Appeals OR the Merrimack County Superior Court.

## **GETTING A DD-214 OR OTHER DISCHARGE PAPERWORK**

If unable to locate your discharge paperwork you can obtain a copy by visiting the below website and requesting a “SF180 Military Record Request”.

[www.archives.gov/veterans/military-service-records/](http://www.archives.gov/veterans/military-service-records/)

You can also call the New Hampshire Department of Veterans Services at 1-800-622-9230.

## Qualifying Awards for the Veterans' Tax Credit

### For Wars or Conflicts after May 8, 1975

List provided by NH Office Of Veterans Services

Any of the following medals shall be considered a "theater of operations service medal" for the purposes of qualifying a veteran for the Veterans' Tax Credit in RSA 72:28. Typically, the medal will appear on the discharge papers (such as the DD214), except for those who earned the medal, but were discharged prior to the award. There must be documentation to qualify.

- Afghanistan Campaign Medal
- Armed Forces Expeditionary Medal
- Global War on Terrorism Expeditionary Medal
- Iraq Campaign Medal
- Kosovo Campaign Medal
- Kuwait Liberation Medal
- Marine Corps Expeditionary Medal
- Navy Expeditionary Medal
- Southwest Asia Service Medal

In addition, in the absence of evidence to the contrary, the award of the following decorations shall also be considered evidence of a veteran's combat service and qualification for the Veterans' Tax Credit:

Reference: "V" Device: "V" stands for Valor, and it is awarded to denote combat service.

If so specified, the medal must have the "V" Device to be valid.

- Air Force Cross
- Air Force Outstanding Unit Award **with "V" Device**
- Air Medal **with "V" Device**
- Army Commendation Medal **with "V" Device**
- Bronze Star Medal **with "V" Device**
- Combat Action Ribbon
- Combat Infantryman Badge
- Combat Medical Badge
- Combat Aircrew Insignia
- Distinguished Flying Cross
- Distinguished Service Cross
- Joint Service Commendation Medal **with "V" Device**
- Medal of Honor
- Navy Commendation Medal **with "V" Device**
- Navy Cross
- Purple Heart
- Silver Star

Current as of: June 25, 2010

Website [http://www.nh.gov/revenue/munc\\_prop/vetex\\_cr.htm](http://www.nh.gov/revenue/munc_prop/vetex_cr.htm) references this list and the Veterans Qualifying Discharge Papers list.

## PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS

DUE DATE APRIL 15 PRECEDING THE SETTING OF THE TAX RATE

|  |  |   |   |  |  |
|--|--|---|---|--|--|
| <b>STEP 1</b><br>OWNER<br>AND<br>APPLICANT<br>NAME<br>AND<br>ADDRESS   | <b>OWNER AND APPLICANT INFORMATION</b>   |   |   |  |  |
|  | OWNER  |   |   | If required, is a PA-33 on file?<br><input type="radio"/> YES <input type="radio"/> NO |  |
|  | <input style="width: 100%;" type="text"/>  |   |   |  |  |
|  | APPLICANT'S LAST NAME  | APPLICANT'S FIRST NAME  | MI  | PHONE NUMBER   |  |
|  | <input style="width: 100%;" type="text"/>  | <input style="width: 100%;" type="text"/>   | <input style="width: 100%;" type="text"/>   | <input style="width: 100%;" type="text"/>  |  |
|  | APPLICANT'S LAST NAME  | APPLICANT'S FIRST NAME  | MI  | PHONE NUMBER   |  |
|  | <input style="width: 100%;" type="text"/>  | <input style="width: 100%;" type="text"/>   | <input style="width: 100%;" type="text"/>   | <input style="width: 100%;" type="text"/>  |  |
|  | MAILING ADDRESS  |   |   |  |  |
|  | <input style="width: 100%;" type="text"/>  |   |   |  |  |
|  | CITY/TOWN  |   | STATE   | ZIPCODE  |  |
| <input style="width: 100%;" type="text"/>  |  | <input style="width: 100%;" type="text"/>   | <input style="width: 100%;" type="text"/>   |  |  |
| PROPERTY ADDRESS   |  | TAX MAP   | BLOCK LOT   |  |  |
| <input style="width: 100%;" type="text"/>  |  | <input style="width: 100%;" type="text"/>   | <input style="width: 100%;" type="text"/>   |  |  |
| IS THIS YOUR PRIMARY RESIDENCE? <input type="radio"/> YES <input type="radio"/> NO   |  |   |   |  |  |
| <b>STEP 2</b><br>VETERANS'<br>TAX CREDITS<br>AND<br>EXEMPTION  | <b>VETERAN'S INFORMATION</b>   |   |   |  |  |
|  | 1. APPLICANT IS THE:   |   | 2. APPLYING FOR:  |  |  |
|  | <input type="radio"/> Veteran<br><input type="radio"/> Spouse<br><input type="radio"/> Surviving Spouse  |   | <input type="checkbox"/> Veterans' Tax Credit (RSA 72:28) Standard (\$50) / Optional (\$51 up to \$750)<br><input type="checkbox"/> All Veterans' Tax Credit (RSA 72:28-b) <b>If Adopted by Town</b> Standard (\$50) / Optional (\$51 up to \$750)<br><input type="checkbox"/> Tax Credit for Service-Connected Total Disability (RSA 72:35) Standard (\$700) / Optional (\$701 up to \$4,000)<br><input type="checkbox"/> Tax Credit for Surviving Spouse (RSA 72:29-a "...of any person who was killed or died while on active duty...")<br><input type="checkbox"/> Tax Credit for Combat Service (RSA 72:28-c) <b>If Adopted by Town</b> (\$50 up to \$500)<br><input type="checkbox"/> Certain Disabled Veterans (Exemption) (RSA 72:36-a) |  |  |
|  | 3. Veteran's Name  |   | Dates of Military Service<br>Enter (MMDDYYYY)   | 4. Date of Entry   |  |
|  | <input style="width: 100%;" type="text"/>  |   | <input style="width: 100%;" type="text"/>   | 5. Date of Discharge/Release   |  |
|  | <input style="width: 100%;" type="text"/>  |   | <input style="width: 100%;" type="text"/>   | <input style="width: 100%;" type="text"/>  |  |
|  | <b>IF A VETERAN OF ALLIED COUNTRY: (RSA 72:32)</b>   |   |   |  |  |
|  | 6. Name of Allied Country Served in  |   | 7. Branch of Service  |  |  |
|  | <input style="width: 100%;" type="text"/>  |   | <input style="width: 100%;" type="text"/>   |  |  |
|  | 9. Does any other eligible Veteran own interest in this property?  |   | 8. Please Check One.  |  |  |
| YES NO If YES, provide name<br><input type="radio"/> <input type="radio"/> <input style="width: 100%;" type="text"/>                               |  | <input type="radio"/> US Citizen at time of entry into Service<br><input type="radio"/> Alien but resident of NH at time of entry into Service                                |   |  |  |
| <b>STEP 3</b><br>EXEMPTIONS  | <b>STANDARD EXEMPTIONS</b>   |   |   |  |  |
|  | 10. <input type="checkbox"/> Elderly Exemption (Must be 65 years of age on or before April 1 of year for which exemption is claimed) (RSA 72:39-a)<br>(Enter numbers only MMDDYYYY) 10a. Applicant's Date of Birth <input style="width: 100%;" type="text"/> 10b. Spouse's Date of Birth <input style="width: 100%;" type="text"/> |   |   |  |  |
|  | 11. <input type="checkbox"/> Improvements to Assist Persons with Disabilities (RSA 72:37-a)  |   |   |  |  |
|  | <b>LOCAL OPTIONAL EXEMPTIONS (If adopted by city/town)</b>   |   |   |  |  |
|  | 12. <input type="checkbox"/> Blind Exemption (RSA 72:37)   |   | <input type="checkbox"/> Solar Energy Systems Exemption (RSA 72:62)   |  |  |
|  | <input type="checkbox"/> Deaf Exemption (RSA 72:38-b)  |   | <input type="checkbox"/> Wind-Powered Energy Systems Exemption (RSA 72:66)  |  |  |
|  | <input type="checkbox"/> Disabled Exemption (RSA 72:37-b)  |   | <input type="checkbox"/> Woodheating Energy Systems Exemption (RSA 72:70)   |  |  |
|  | <input type="checkbox"/> Electric Energy Storage Systems Exemption (RSA 72:85)   |   |   |  |  |
|  | <b>STEP 4</b><br>RESIDENCY   | 13. <input type="checkbox"/> NH Resident for <b>One Year</b> preceding April 1 in the year in which the tax credit is claimed (Veterans' Tax Credit)                          |   |  |  |
|  |  | <input type="checkbox"/> NH Resident for <b>Five Consecutive Years</b> (Deaf) or <b>At least Five Years</b> (Disabled) preceding April 1 in the year the exemption is claimed |   |  |  |
| <input type="checkbox"/> NH Resident for <b>Three Consecutive Years</b> preceding April 1 in the year the exemption is claimed (Elderly Exemption) |  |   |   |  |  |
| <b>STEP 5</b><br>OWNERSHIP   | 14. Do you own 100% interest in this residence? <input type="radio"/> Yes <input type="radio"/> No If NO, what percent (%) do you own? <input style="width: 100%;" type="text"/>   |   |   |  |  |
| <b>STEP 6</b><br>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  |  |  |
|  | <input style="width: 100%;" type="text"/>  |   | <input style="width: 100%;" type="text"/>   |  |  |
| SIGNATURE (IN INK) OF PROPERTY OWNER   |  | DATE  |   |  |  |
| <input style="width: 100%;" type="text"/>  |  | <input style="width: 100%;" type="text"/>   |   |  |  |

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 \$750)                        |       |     |        | <input type="radio"/> | <input type="radio"/> |      |
| <input type="checkbox"/> All Veterans' Tax Credit RSA 72:28-b (Standard \$50; Optional \$51 up to \$750)                  |       |     |        | <input type="radio"/> | <input type="radio"/> |      |
| <input type="checkbox"/> Tax Credit for Service-Connected Total Disability (Standard \$700; Optional \$701 up to \$4,000) |       |     |        | <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"/> Tax Credit for Combat Service pursuant to RSA 72:28-c (\$50 up to \$500)                         |       |     |        | <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              | <span style="border: 1px solid black; padding: 0 20px;"></span> | <span style="border: 1px solid black; padding: 0 20px;"></span> | <span style="border: 1px solid black; padding: 0 20px;"></span> | 65-74 years of age <span style="border: 1px solid black; padding: 0 20px;"></span> |
| Married             | <span style="border: 1px solid black; padding: 0 20px;"></span> | <span style="border: 1px solid black; padding: 0 20px;"></span> | <span style="border: 1px solid black; padding: 0 20px;"></span> | 75-79 years of age <span style="border: 1px solid black; padding: 0 20px;"></span> |
| <b>Asset Limits</b> |   |   |   | 80+ years of age <span style="border: 1px solid black; padding: 0 20px;"></span>   |
| Single              | <span style="border: 1px solid black; padding: 0 20px;"></span> | <span style="border: 1px solid black; padding: 0 20px;"></span> | <span style="border: 1px solid black; padding: 0 20px;"></span> |  |
| Married             | <span style="border: 1px solid black; padding: 0 20px;"></span> | <span style="border: 1px solid black; padding: 0 20px;"></span> | <span style="border: 1px solid black; padding: 0 20px;"></span> |  |

## STANDARD and LOCAL OPTIONAL EXEMPTIONS (If adopted by the City/Town)

|   | AMOUNT  | GRANTED               | DENIED                | DATE  |
|---|---|-----------------------|-----------------------|---|
| <input type="checkbox"/> Elderly Exemption                                | <span style="border: 1px solid black; padding: 0 20px;"></span> | <input type="radio"/> | <input type="radio"/> | <span style="border: 1px solid black; padding: 0 20px;"></span> |
| <input type="checkbox"/> Improvements to Assist Persons with Disabilities | <span style="border: 1px solid black; padding: 0 20px;"></span> | <input type="radio"/> | <input type="radio"/> | <span style="border: 1px solid black; padding: 0 20px;"></span> |
| <input type="checkbox"/> Blind Exemption                                  | <span style="border: 1px solid black; padding: 0 20px;"></span> | <input type="radio"/> | <input type="radio"/> | <span style="border: 1px solid black; padding: 0 20px;"></span> |
| <input type="checkbox"/> Deaf Exemption                                   | <span style="border: 1px solid black; padding: 0 20px;"></span> | <input type="radio"/> | <input type="radio"/> | <span style="border: 1px solid black; padding: 0 20px;"></span> |
| <input type="checkbox"/> Disabled Exemption                               | <span style="border: 1px solid black; padding: 0 20px;"></span> | <input type="radio"/> | <input type="radio"/> | <span style="border: 1px solid black; padding: 0 20px;"></span> |
| <input type="checkbox"/> Electric Energy Storage Systems Exemption        | <span style="border: 1px solid black; padding: 0 20px;"></span> | <input type="radio"/> | <input type="radio"/> | <span style="border: 1px solid black; padding: 0 20px;"></span> |
| <input type="checkbox"/> Solar Energy Systems Exemption                   | <span style="border: 1px solid black; padding: 0 20px;"></span> | <input type="radio"/> | <input type="radio"/> | <span style="border: 1px solid black; padding: 0 20px;"></span> |
| <input type="checkbox"/> Woodheating Energy Systems Exemption             | <span style="border: 1px solid black; padding: 0 20px;"></span> | <input type="radio"/> | <input type="radio"/> | <span style="border: 1px solid black; padding: 0 20px;"></span> |
| <input type="checkbox"/> Wind-powered Energy Systems Exemption            | <span style="border: 1px solid black; padding: 0 20px;"></span> | <input type="radio"/> | <input type="radio"/> | <span style="border: 1px solid black; padding: 0 20px;"></span> |

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

PRINT / TYPE NAME OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL

SIGNATURE (IN INK) OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL

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DATE

## PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS

## GENERAL INSTRUCTIONS

|  |  |   |  |
|--|--|---|--|
| <b>WHO MAY FILE</b>  | Applicant must be qualified as of April 1 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 1 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 1 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 grantor/revocable trust, equitable title, or beneficial interest for life in the subject property.   |   |  |
| <b>WHERE TO FILE</b>   | Form PA-29 must be filed with the municipal assessing officials of the city/town where the tax credit or exemption is being requested.   |   |  |
| <b>WHEN TO FILE</b>  | <p>Form PA-29 must be filed by April 15 preceding the setting of the tax rate. The municipal assessing officials shall send written notice to the taxpayer of their decision by July 1 prior to the date of notice of tax. Failure of the municipal assessing officials to respond shall constitute a denial of the application. <b>Example:</b> If you are applying for a tax credit and/or an exemption for the 2014 property taxes, which are due no earlier than December 1, 2014, you have until April 15, 2014, to file this form. The municipal assessing officials have until July 1 to send notice of their decision. Failure of the municipal assessing officials to respond shall constitute a denial of the application. <b>A late response or failure to respond by municipal assessing officials does not extend the appeal period.</b> Date of filing is when the completed application is either hand-delivered to the municipality, postmarked by the post office, or receipted by an overnight delivery service.</p> <p>Pursuant to RSA 72:33, I-a, "If any person, otherwise qualified to receive an exemption or credit, shall satisfy the selectmen or assessors that he or she was prevented by accident, mistake, or misfortune from filing a permanent application or amended permanent application on or before April 15 of the year in which he or she desires the exemption to begin, said officials may receive the application at a later date and grant an exemption or credit for that tax year..."</p> |   |  |
| <b>APPEAL PROCEDURE</b>  | If an application for a property tax exemption or tax credit is denied by the municipality, an applicant may appeal in writing on or before September 1 following the date of notice of tax under RSA 72:1-d, to the NH Board of Tax and Land Appeals (BTLA) or to the Superior Court in the county where the property is located. <b>Example:</b> If you were denied an exemption from your 2014 property taxes, you have until September 1, 2015, to appeal. Forms for appealing to the BTLA may be obtained from the NH BTLA, 107 Pleasant Street, Concord, NH 03301; their website 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> .  |   |  |
| <b>TAX CREDITS</b>   | Tax credits approved will be deducted from the property tax amount.  |   |  |
| <b>EXEMPTIONS</b>  | Tax exemptions approved are deducted from the amount of the property owner's total assessed value prior to the calculation of tax due.   |   |  |
| <b>ELDERLY EXEMPTIONS<br/>RSA 72:39-a</b>  | <p>Applicant must have resided in this state for at least three consecutive years preceding April 1 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 five years.</p> <p>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.</p> <p>Property must meet the definition of residence per RSA 72:39-a, I(c), which includes the housing unit, which is the person's principle 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.</p>   |   |  |
| <b>ELDERLY, DEAF and<br/>DISABLED FINANCIAL<br/>QUALIFICATIONS<br/>RSA 72:39-a<br/>RSA 72:38-b<br/>RSA 72:37-b</b> | <b>INCOME<br/>LIMITATION</b>   | Includes:<br>Income from any source including Social Security or pension. | Excludes:<br>Life insurance paid on the death of an insured;<br>Expenses and costs incurred in the course of conducting a business enterprise;<br>Proceeds from the sale of assets.  |
|  | <b>ASSET<br/>LIMITATION</b>  | Includes:<br>The value of all assets, tangible and intangible.            | Excludes:<br>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.<br>The value of any good faith encumbrances. |
| <b>ADA COMPLIANCE</b>  | Individuals who need auxiliary aids for effective communication 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.   |   |  |

## PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS

| TYPE OF TAX CREDIT or EXEMPTION   | AMOUNT GRANTED   | WHO MAY APPLY  |
|---|--|--|
| <b>VETERANS' TAX CREDIT</b><br>RSA 72:28<br><br><b>ALL VETERANS' TAX CREDIT</b> RSA 72:28-b - <i>Must be adopted by Municipality</i>  | \$50 (\$51 up to \$750 upon adoption by the municipality), is subtracted from the taxes due on the applicant's RESIDENTIAL property, occupied as the veteran's principle place of abode. For Veterans' surviving spouse: See RSA 72:28, III. For Proration: See RSA 72:30  | Every resident in the U.S. who served not less than 90 days in the armed forces <b>in any of the qualifying wars or armed conflicts</b> , as listed in RSA 72:28, and was honorably discharged; or the spouse or surviving spouse of such resident. (NOTE: 'Under Honorable Conditions' does not qualify.)<br><br>Every resident in the U.S. who served not less than 90 days in the armed forces and was honorably discharged; or the spouse or surviving spouse of such resident. (NOTE: 'Under Honorable Conditions' does not qualify.) |
| <b>SURVIVING SPOUSE TAX CREDIT</b><br>RSA 72:29-a   | \$700 (\$701 up to \$2,000 upon adoption by the municipality per RSA 72:27-a), is subtracted from taxes due on the applicant's property, residential or other.   | 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><br>RSA 72:35   | \$700 (\$701 up to \$4,000 upon adoption by the municipality pursuant to RSA 72:27-a), is subtracted from the property taxes due on the applicant's residential property.  | Any person who:<br><ul style="list-style-type: none"> <li>Has been honorably discharged or an officer honorably separated from military service and who has a total and permanent service-connected disability;</li> <li>Is a double amputee or paraplegic because of service-connected injury; or</li> <li>Is the surviving spouse of above qualified veteran and remains single.</li> </ul>  |
| <b>TAX CREDIT FOR COMBAT SERVICE</b><br>RSA 72:28-C<br><i>Must be adopted by Municipality</i>   | \$50 up to \$500 upon adoption by the municipality pursuant to RSA 72:27-a is subtracted from the property taxes due on the applicant's residential property.  | Every resident of this state engaged at any point during the taxable period in combat service as a member of the NH National Guard or a reserve member of the United States Armed Forces called to active duty. The application for the tax credit must be accompanied by the service member's military orders.  |
| <b>CERTAIN DISABLED VETERANS - EXEMPTION</b><br>RSA 72:36-a<br><br>"...shall be exempt from all taxation on said homestead..."  | Any person who:<br><ul style="list-style-type: none"> <li>Has been discharged under conditions other than dishonorable, or an officer who has been honorably separated from military service;</li> <li>Owns a specially adapted homestead which has been acquired with the assistance of the Veterans Administration or by using proceeds from the sale of any previous homestead which was acquired with the assistance of the Veterans Administration; and</li> <li>Is 100 percent permanently and totally disabled as prescribed in 38 C.F.R 3.340, total and permanent total ratings and unemployability; or is a double amputee of the upper or lower extremities or any combination thereof, or paraplegic, as the result of service connection; or has blindness of both eyes with visual acuity of 5/200 or less, as the result of service connection.</li> </ul><br>The surviving spouse of an eligible veteran may also apply. Satisfactory proof of such service connection disability must be furnished to the assessor. |  |
| A list of the Veterans' qualifying medals and discharge papers can be found at: <a href="http://www.revenue.nh.gov/mun-prop/property/exemptions-tax-credits.htm">http://www.revenue.nh.gov/mun-prop/property/exemptions-tax-credits.htm</a> |  |  |
| <b>IMPROVEMENTS TO ASSIST PERSONS WITH DISABILITIES AND THE DEAF</b>  |  |  |
| <b>EXEMPTION</b>  | <b>AMOUNT OF EXEMPTION</b>   | <b>WHO MAY APPLY</b>   |
| <b>IMPROVEMENTS TO ASSIST PERSONS WITH DISABILITIES</b><br>RSA 72:37-a<br><b>DEAF OR SEVERELY HEARING IMPAIRED PERSONS</b><br>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 resided on such real estate.  |
| <b>OPTIONAL EXEMPTIONS BELOW MUST BE ADOPTED BY THE MUNICIPALITY BEFORE ANYONE MAY APPLY</b>  |  |  |
| <b>EXEMPTION</b>  | <b>AMOUNT OF EXEMPTION</b>   | <b>WHO MAY APPLY</b>   |
| <b>DISABLED EXEMPTION</b><br>RSA 72:37-b  | The 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 municipality per RSA 72:27-a.   | Any person eligible under the Federal Social Security Act for benefits to the disabled, and who has been a New Hampshire resident for at least five years by April 1 of the year the exemption is claimed.<br><br><b>NOTE: See Financial Qualifications on Page 3.</b>   |
| <b>BLIND EXEMPTION</b><br>RSA 72:37   | \$15,000 (unless the municipality 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 Department of Education.  |
| <b>DEAF EXEMPTION</b><br>RSA 72:38-b  | \$15,000 (unless the municipality votes an increase) is subtracted from the assessed valuation.  | NH residents who are deaf or severely hearing impaired, have been a NH resident for more than five consecutive years, and meet the income and asset requirements.  |



**PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS****OPTIONAL EXEMPTIONS BELOW MUST BE ADOPTED BY THE MUNICIPALITY BEFORE ANYONE MAY APPLY continued**

| EXEMPTION   | AMOUNT OF EXEMPTION   | WHO MAY APPLY  |
|---|---|--|
| <b>SOLAR ENERGY SYSTEMS</b><br>RSA 72:61 and RSA 72:62            | Determined by vote of the municipality pursuant to RSA 72:62. | 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><br>RSA 72:69 and RSA 72:70      | Determined by vote of the municipality pursuant to RSA 72:70. | Any person owning real property equipped with a woodheating energy system, as defined in RSA 72:69.              |
| <b>WIND-POWERED ENERGY SYSTEMS</b><br>RSA 72:65 and RSA 72:66     | Determined by vote of the municipality pursuant to RSA 72:66. | Any person owning real property equipped with a wind-powered energy system, as defined in RSA 72:65.             |
| <b>ELECTRIC ENERGY STORAGE SYSTEMS</b><br>RSA 72:84 and RSA 72:85 | Determined by vote of the municipality pursuant to RSA 72:85. | Any person owning real property equipped with an electrical energy storage system, as defined in RSA 72:84.      |