Veteran's Credit

What is a veteran's credit? A veteran may receive a total $750 credit on their annual tax bill.

Do I qualify? A person is required to have served active duty in any military branch for at least 90 days, been discharged honorably, and their primary residence in the State of NH for one year proceeding April first in which the credit is claimed.

When can I apply? Each tax year runs from April 1 to March 31. Applications would need to be received by April 15 of the current tax year to receive the credit.

How do I apply? You will need to complete a PA-29 – Permanent Application for Property Tax prior to April 15th of the tax year in which you are applying. We will also need a copy of you DD-214 with active duty dates and discharge status.

Is your property in a trust? If yes, then you will also need to complete a PA-33 and return that with a full copy of your trust documents or a certification of trust.

For further questions or instructions, please contact 603 642 6400 x 110.

Thank you!

FORM **PA-29**

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

PROPERTY OWNER NAME

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 $5,000)
   - ☐ 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 | **Dates of Military Service Enter (MMDDYYYY)** 4. Date of Entry | 5. Date of Discharge/Release (if applicable)

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

PROPERTY OWNER NAME

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)
12. ☐ Blind Exemption (RSA 72:37)

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

13.
- ☐ Deaf Exemption (RSA 72:38-b)
- ☐ Disabled Exemption (RSA 72:37-b)
- ☐ Solar Energy Systems Exemption (RSA 72:62)
- ☐ Electric Energy Storage Systems Exemption (RSA 72:85)
- ☐ Wind-Powered Energy Systems Exemption (RSA 72:66)
- ☐ Woodheating Energy Systems Exemption (RSA 72:70)
- ☐ Renewable Generation Facilities and Electric Energy Storage Systems Exemption (RSA 72:87)

STEP 4 RESIDENCY

14.
- ☐ 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

15. Do you own 100% interest in this residence? ☐ Yes ☐ No If NO, what percent (%) do you own?

TAX MAP | BLOCK | LOT

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

FORM
PA-29

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

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
☐ 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 $5,000)*		☐	☐	
☐ 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)*		☐	☐	

☐ Reviewed documents submitted by applicant (list documents reviewed)

☐ Other Information

VETERANS' EXEMPTION

☐ Certain Disabled Veterans' Exemption GRANTED ☐ DENIED ☐ DATE

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
Single			
Married			
Asset Limits			
Single			
Married			

Elderly Exemption Per Age Category	
65-74 years of age	
75-79 years of age	
80+ years of age	

STANDARD and LOCAL OPTIONAL EXEMPTIONS

	AMOUNT	GRANTED	DENIED	DATE
☐ Elderly Exemption		☐	☐	
☐ Improvements to Assist Persons with Disabilities		☐	☐	
☐ Blind Exemption		☐	☐	
☐ Deaf Exemption		☐	☐	
☐ Disabled Exemption		☐	☐	
☐ Electric Energy Storage Systems Exemption		☐	☐	
☐ Solar Energy Systems Exemption		☐	☐	
☐ Woodheating Energy Systems Exemption		☐	☐	
☐ Wind-powered Energy Systems Exemption		☐	☐	
☐ Renewable Generation Facilities and Electric Energy Storage Systems		☐	☐	

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.
☐ * 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 must be returned to the applicant once a decision is made on the application.**

Municipal Notes

PRINT / TYPE NAME OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL	SIGNATURE (IN INK) OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL	DATE
PRINT / TYPE NAME OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL	SIGNATURE (IN INK) OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL	DATE
PRINT / TYPE NAME OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL	SIGNATURE (IN INK) OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL	DATE
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PRINT / TYPE NAME OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL	SIGNATURE (IN INK) OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL	DATE

FORM
PA-29

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS

GENERAL INSTRUCTIONS

WHO MAY FILE	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.		
WHERE TO FILE	Form PA-29 must be filed with the municipal assessing officials of the city/town where the tax credit and/or exemption is being requested.		
WHEN TO FILE	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. **Example:** If you are applying for a tax credit and/or an exemption for the 2023 property taxes, which are due no earlier than December 1, 2023, you have until April 15, 2023, 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. **A late response or failure to respond by municipal assessing officials does not extend the appeal period.** 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. 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..."		
APPEAL PROCEDURE	If an application for a property tax exemption and/or tax credit is denied by the municipality, an applicant may appeal in writing pursuant to RSA 72:34-a on or before September 1 following the date of notice of tax as defined by 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. **Example**: If you were denied an exemption from your 2022 property taxes, you have until September 1, 2023, to appeal. Forms for appealing to the BTLA may be obtained from the NH BTLA, 107 Pleasant Street, Concord, NH 03301; their website at www.nh.gov/btla; or by calling (603) 271-2578. Be sure to specify **EXEMPTION APPEAL**.		
TAX CREDITS	Tax credits approved will be deducted from the property tax amount.		
EXEMPTIONS	Tax exemptions approved are deducted from the amount of the property owner's total assessed value prior to the calculation of tax due.		
BLIND EXEMPTION 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.
ELDERLY EXEMPTIONS **RSA 72:39-a**	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. 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 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.		
ELDERLY, DEAF and DISABLED FINANCIAL QUALIFICATIONS **RSA 72:39-a** **RSA 72:38-b** **RSA 72:37-b**	INCOME LIMITATION	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.
	ASSET LIMITATION	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.
ADA COMPLIANCE	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.		

FORM
PA-29

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS

TYPE OF TAX CREDIT or EXEMPTION	AMOUNT GRANTED	WHO MAY APPLY
VETERANS' TAX CREDIT *RSA 72:28*	$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 of NH who is a veteran, as defined in RSA 21:50, and served not less than 90 days on active service in the armed forces in any of the qualifying wars or armed conflicts listed in RSA 72:28, and continues to serve or was honorably discharged; or the spouse or surviving spouse of such resident. (NOTE: 'Under Honorable Conditions' does not qualify.)
ALL VETERANS' TAX CREDIT RSA 72:28-b - *Must be* ***adopted*** *by Municipality*		Every resident of NH who is a veteran, as defined in RSA 21:50, and served not less than 90 days on active service in the armed forces and continues to serve or was honorably discharged; or the spouse or surviving spouse of such resident. (NOTE: 'Under Honorable Conditions' does not qualify.)
SURVIVING SPOUSE TAX CREDIT 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.
SERVICE-CONNECTED TOTAL DISABILITY TAX CREDIT RSA 72:35	$700 *($701 up to $5,000 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: • Has been honorably discharged or an officer honorably separated from military service and who has a total and permanent service-connected disability; • Is a double amputee or paraplegic because of service-connected injury; or • Is the surviving spouse of above qualified veteran and remains single.
TAX CREDIT FOR COMBAT SERVICE RSA 72:28-C *Must be* ***adopted*** *by Municipality*	*$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.
CERTAIN DISABLED VETERANS - EXEMPTION RSA 72:36-a "...shall be exempt from all taxation on said homestead..."	Any person who: • Has been discharged under conditions other than dishonorable, or an officer who has been honorably separated from military service; • 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 • 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. 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: http://www.revenue.nh.gov/mun-prop/property/exemptions-tax-credits.htm

IMPROVEMENTS TO ASSIST PERSONS WITH DISABILITIES AND THE DEAF

EXEMPTION	AMOUNT OF EXEMPTION	WHO MAY APPLY
IMPROVEMENTS TO ASSIST PERSONS WITH DISABILITIES RSA 72:37-a **DEAF OR SEVERELY HEARING IMPAIRED PERSONS** 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.

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

EXEMPTION	AMOUNT OF EXEMPTION	WHO MAY APPLY
DISABLED EXEMPTION 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. **NOTE: See Financial Qualifications on Page 3.**
DEAF EXEMPTION 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**
SOLAR ENERGY SYSTEMS RSA 72:61 and RSA 72:62	Determined by vote of the municipality pursuant to RSA 72:27-a and RSA 72:62.	Any person owning real property equipped with a solar energy heating or cooling system, as defined in RSA 72:61.
WOODHEATING ENERGY SYSTEMS RSA 72:69 and RSA 72:70	Determined by vote of the municipality pursuant to RSA 72:27-a and RSA 72:70.	Any person owning real property equipped with a woodheating energy system, as defined in RSA 72:69.
WIND-POWERED ENERGY SYSTEMS RSA 72:65 and RSA 72:66	Determined by vote of the municipality pursuant to RSA 72:27-a and RSA 72:66.	Any person owning real property equipped with a wind-powered energy system, as defined in RSA 72:65.
ELECTRIC ENERGY STORAGE SYSTEMS RSA 72:84 and RSA 72:85	Determined by vote of the municipality pursuant to RSA 72:27-a and RSA 72:85.	Any person owning real property equipped with an electrical energy storage system, as defined in RSA 72:84.
RENEWABLE GENERATION AND ELECTRIC ENERGY STORAGE SYSTEMS RSA 72:87	Determined by vote of the municipality pursuant to RSA 72:27-a and RSA 72:87.	Any person owning a renewable generation facility, as defined in RSA 72:73, an electrical energy storage system, as defined in RSA 72:84, and any person or facility qualifying for exemption as defined in RSA 72:87.

FORM
PA-33

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

STATEMENT OF QUALIFICATION FOR PROPERTY TAX CREDIT, EXEMPTION OR TAX DEFERRAL UNDER RSA 72:33, V

(to be submitted with Form PA-29 or Form PA-30)

USE THIS FORM IF YOUR PROPERTY IS HELD IN A TRUST, OR IF YOU HOLD EQUITABLE TITLE OR A LIFE ESTATE

TYPE OR PRINT

OWNER					
APPLICANT'S LAST NAME		APPLICANT'S FIRST NAME		MI	
APPLICANT'S LAST NAME		APPLICANT'S FIRST NAME		MI	
MAILING ADDRESS					
CITY/TOWN		STATE		ZIPCODE	
PROPERTY ADDRESS for which Tax Credit / Exemption / Deferral is claimed					

I am eligible for a property tax credit, exemption or tax deferral against the property for which a Permanent Application, Form PA-29, or Tax Deferral Application, Form PA-30, has been made, and do qualify as the owner of the property under RSA 72:29, VI, based upon the following: ***(check one)***

☐ **Grantor/Revocable Trust**

☐ **Equitable Title holder or**

☐ **Beneficial interest for life (Life estate owner)**

The appropriate document must be supplied:

(a) A Trust instrument as defined in RSA 564-B:1-103 (20);
(b) A Certification of Trust prepared in accordance with RSA 564-B:10-1013; or
(c) A deed or other legal document showing the assigned ownership.

Legal Name of Trust *(if different than above)*: _____

All documents submitted shall be handled to protect the privacy of the applicant.

Explanation or additional details:

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.

X _____ _____ _____
SIGNATURE (IN INK) PRINT NAME DATE

X _____ _____ _____
SIGNATURE (IN INK) PRINT NAME DATE

_____
TELEPHONE NUMBER

WHO MUST FILE	To be completed by property owners to establish their status as grantor of the property to a revocable trust, or holding equitable title or the beneficial interest for life in the property. RSA 72:29, VI. For purposes of RSA 72:28, 28-b, 28-c, 29-a, 30, 31, 32, 33, 35, 36-a, 37, 37-a, 37-b, 38-a, 39-a, 62, 66, and 70, the ownership of real estate, as expressed by such words as "owner," "owned," or "own," shall include those who have placed their property in a grantor/revocable trust or who have equitable title or the beneficial interest for life in the subject property.
WHEN TO FILE	This completed form shall be submitted with the Permanent Application, Form PA-29 (RSA 72:33), for property tax credit or exemption, or the Tax Deferral Application, Form PA-30 (RSA 72:38-a), to the local municipal assessing officials of the City/Town in which such application is filed. The completed Form PA-33 becomes a permanent document and does not need to be re-filed unless the status of the trust or life estate is changed or altered.