

A Technical Information Release is designed to provide immediate information of changes in tax laws administered by the Department and for the policy positions of the Department as a service to taxpayers and practitioners. A Technical Information Release represents the position of the Department on the limited issues discussed herein based on current law and Department interpretation. For the current status of any tax law, practitioners and taxpayers should consult the source documents (i.e., Revised Statutes Annotated, Rules, Case Law, Session Laws, etc.). Questions specific to this Technical Information Release should be directed to Taxpayer Assistance at (603) 271-6000 or (603) 271-2186.

LOW AND MODERATE INCOME HOMEOWNERS PROPERTY TAX RELIEF

Filing Period: May 1, 2003 - June 30, 2003

Governor Shaheen signed into law Chapter 158, effective July 1, 2002, repealing the Education Property Tax Hardship Relief and enacting the new Low and Moderate Income Homeowners Property Tax Relief. The Department will be accepting claims from May 1, 2003 through June 30, 2003 from New Hampshire property owners who meet the eligibility criteria. The filing period changed so that claimants will have their federal income tax returns completed before filing for property tax relief. Unlike the repealed program, claimants will have to include a copy of their 2002 property tax bill and their 2002 federal income tax return.

Claim forms and instructions for Low and Moderate Income Homeowners Property Tax Relief, (Form DP-8), will be available no later than April 15, 2003 at all municipal offices, on our web site or by calling our forms line at (603) 271-2192, after April 15, 2003.

Property owners eligible for relief must meet all of the following eligibility criteria:

- Own a "homestead", or an interest in a "homestead", subject to the education property tax;
- Have resided in such homestead on April 1 of the year for which the claim is made;
- Had total "household income" of:
 - 1) \$20,000 or less if a single person;
 - 2) \$40,000 or less if married or head of a New Hampshire household.

The Department will be conducting informational seminars throughout the State prior to the filing period. Municipal officials should contact the Department at (603) 271-2186, if their municipality is interested in hosting one of these seminars. Please visit our web site for updates.

Individuals who need auxiliary aids for effective communications in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Document Processing Division at (603) 271-2186.