



LOW AND MODERATE INCOME HOMEOWNERS PROPERTY TAX RELIEF

This 2018 claim must be postmarked no earlier than May 1, 2019 and no later than June 30, 2019.

The Low and Moderate Homeowners Property Tax Relief Form (DP-8) is not automatically mailed to prior year applicants.

STEP 1 - Name, Address & Social Security Number(s)

PRINT or TYPE

Form fields for Step 1: Social Security No. of Claimant, Claimant's First Name, Last name, Co-Claimant's First Name, Last Name, Current Mailing Address, City / Town, State, Zip Code + 4.

STEP 2 - Property Location

FROM YOUR FINAL 2018 PROPERTY TAX BILL

Form fields for Step 2: Location of homestead property, Map #, Lot #, Address where you resided on April 1, 2018, Did you reside in the homestead on April 1, 2018?

STEP 3 - Eligibility

Form fields for Step 3: I qualify under (Table 1 - Single, Table 2 - Married or Head of NH Household), 10(a) CHECK HERE IF ANY ADULT MEMBER OF THIS HOUSEHOLD WAS NOT REQUIRED TO FILE A FEDERAL INCOME TAX RETURN, 10(b) Enter the 2018 total adjusted gross income, 10(c) If the property is owned by an income-bearing trust, 11(a) Enter the total adjusted gross income received by all adult member(s), 11(b) Enter the sum of Lines 10(b), 10(c) and 11(a).

STOP





**INSTRUCTIONS**

**HOW DO I QUALIFY?**

**How do I qualify for Low and Moderate Income Homeowners Property Tax Relief?** You must own or have an interest in a homestead subject to the State Education Property Tax; reside in such homestead on April 1 of the year for which the claim for relief is made and have a total household income of (1) \$20,000 or less if a single person or (2) \$40,000 or less if married or head of a NH household.

**STEP 1: NAME, ADDRESS, & SOCIAL SECURITY NUMBERS**

**Lines 1-2** Enter the claimant's Social Security Number and the Social Security Number of the co-claimant, if applicable. Attach a list of the names and Social Security Numbers of every adult living in the claimant's household who is not a joint owner. Social Security Numbers are required pursuant to RSA 198:57, VII and authorized by 42 U.S.C. Section 405(c)(2)(C)(i). Failure to provide Social Security Numbers will result in a denial of a claim. All documents shall be kept confidential.

**Lines 3-4** Enter the name of the claimant and co-claimant who meet the residency and ownership criteria. If your name has changed on the final property tax bill due to marriage, civil union, divorce or other reason, attach a statement explaining the change. If the homestead is held in a trust, through which the claimant holds equitable title or beneficial interest for life in the homestead, attach a copy of the trust. If your final property tax bill names someone other than the claimant or co-claimant, or in addition to the claimant or co-claimant, attach a copy of the deed evidencing your ownership interest. If there are additional claimants, attach a list of their names and Social Security Numbers.

**Lines 5-6** Enter the claimant's current mailing address (include PO Box if applicable).

**STEP 2: PROPERTY LOCATION - FROM YOUR FINAL 2018 PROPERTY TAX BILL**

**Line 7** Enter the name of the municipality (Town, City or Unincorporated place) where the homestead property is located.

**Line 7(a)** Check the box if multi-family dwelling.

**Line 7(b)** Enter the Map and Lot number of the homestead property from the property tax bill that is the subject of your claim.

**Line 8** Check only one box. Check "Yes" if you resided in the homestead on April 1, 2018. Claimants on active duty in the US Armed Forces or temporarily away from the homestead, but maintaining the homestead as the primary domicile, are eligible and should check "Yes." If you checked "Yes," proceed to the next line.

**Line 9** Enter the address where you resided on April 1, 2018 if different than the address listed in Step 1.

**Line 9(a)** If additional names appear on your tax bill, other than the claimant/co-claimant, check "Yes" and attach a copy of the deed. This includes a homestead held by a trust. If not, check "No."

**STEP 3: ELIGIBILITY**

**Line 10** Check the table under which the claimant qualifies. If the claimant is a single person, the claimant qualifies under **Table 1**. If the claimant is a married person or head of a NH household, the claimant qualifies under **Table 2**.

**Line 10(a)** Check the box if any adult member of the NH household was not required to file a federal income tax return for 2018.

**Line 10(b)** Enter the sum of the total adjusted gross income from the 2018 Federal Form 1040, Line 7 or Telefile Worksheet for the claimant, co-claimant, and any other adult member of the NH household. Do not leave blank, if zero or negative, enter 0.

**Line 10(c)** If the homestead is in the name of an income-bearing trust, enter the total taxable income from the 2018 Federal Form 1041, Line 22. If the trust's taxable income is zero, enter 0. Do not leave blank, if zero or negative, enter 0.

**Line 11(a)** Enter the total adjusted gross income of all adult members of the NH household who are not required to file a 2018 federal income tax return. If you are not required to file a federal income tax return, then your social security income is not includable on this line. Do not leave blank, if zero or negative, enter 0.

**Line 11(b)** Enter the sum of Lines 10(b), 10(c) and 11(a). If you checked **Table 1** on Line 10 and Line 11(b) is greater than \$20,000, or if you checked **Table 2** on Line 10 and Line 11(b) is greater than \$40,000, **STOP you are not eligible for property tax relief and should not file this claim.** Do not leave blank, if zero or negative, enter 0.

**STOP**

**If you are single and your total household income is greater than \$20,000 you are not eligible. If you are a married person or head of a NH household and the total household income is greater than \$40,000 you are not eligible.**



**INSTRUCTIONS - continued**

**STEP 4: CALCULATE YOUR RELIEF AMOUNT**

**Line 12(a)** Enter the decimal percentage of ownership multiplied by the percentage of the homestead property used as the claimants' principle residence and domicile. Homestead property shall not include land and buildings taxed under RSA 79-A (current use), or land and buildings or a portion of land and buildings rented or used for commercial or industrial purposes, such as the business portion claimed on the IRS Federal Form 8829 (Expenses for Business Use of Your Home). To calculate the decimal percentage to be entered on Line 12(a), complete the DP-8 Worksheet to the right. (e.g., 50% = .50 and 100% = 1.00)

DP-8 Worksheet	Line 12(a) Example 1	Line 12(a) Example 2	Claimant Line 12(a)
1. % Ownership	1.00	1.00	
2. % Homestead Property	x 1.00	x .50	x
3. Line 12(a) decimal % (Line 1 x Line 2)	1.00	.50	

**Line 12(b)** Enter the total assessed value of the homestead from the final 2018 property tax bill, after deducting any applicable exemption(s) granted by your municipality, such as an elderly exemption or an exemption for the blind.

**Line 12(c)** Enter the total of Line 12(a) multiplied by Line 12(b).

**Line 12(d)** Enter the number for your municipality (Town or City) from **Table 3, Column C** on **page 6** or **7**. This is the equalized value of property for your Town or City.

**Line 12(e)** Enter the smaller amount of either Line 12(c) or Line 12(d).

**Line 13** Enter the total of Line 12(e) divided by 1,000.

**Line 14** Enter the State Education Property Tax rate from **Table 3, Column B, page 6** or **7**.

**Line 15** Enter the total of Line 13 multiplied by Line 14.

**Line 16** Go to the bottom of this page. Find your income range in **Column A** from **Table 1** or **Table 2**, then enter on Line 16 the decimal number found in **Column B** next to your income range.

**Line 17** Enter the total of Line 15 multiplied by Line 16.

**STEP 5: COPIES & SIGNATURE(S)**

Under penalties of criminal prosecution, the claimant and co-claimant, if applicable, must sign and date the claim to declare (1) ownership and residence of the homestead property, and telephone number (2) that the claim is made in good faith, and (3) that the facts contained in the claim are true and complete. Only one claim may be filed for a single homestead.

**ATTACHMENTS**

This completed claim must be submitted with copies of your **2018** federal income tax returns, **the final 2018** property tax bill, a copy of your trust document if property is held by a trust and any explanatory statements, if necessary. This claim for relief must be postmarked **no earlier than May 1, 2019 and no later than June 30, 2019**.

**NEED HELP?**

Call for Low and Moderate Income Homeowners Property Tax Relief Assistance at (603) 230-5920. For more information or to check the status of your claim, visit us on the web at [www.revenue.nh.gov](http://www.revenue.nh.gov). Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964.

**TABLES FOR 2018**

SINGLE PERSON TABLE 1		
Column A Household Income		Column B Decimal Number
From	To	
\$ 00	\$12,499.99	1.00
\$12,500	\$14,999.99	.60
\$15,000	\$17,499.99	.40
\$17,500	\$20,000	.20
\$20,000.01	and greater	you do not qualify

MARRIED PERSON OR HEAD OF NH HOUSEHOLD TABLE 2		
Column A Household Income		Column B Decimal Number
From	To	
\$ 00	\$24,999.99	1.00
\$25,000	\$29,999.99	.60
\$30,000	\$34,999.99	.40
\$35,000	\$40,000	.20
\$40,000.01	and greater	you do not qualify



**INSTRUCTIONS - continued**

**DEFINITIONS**

**"HOMESTEAD"** means the dwelling owned by a claimant or, in the case of a multi-unit dwelling, the portion of the dwelling which is owned and used as the claimant's principal place of residence and the claimant's domicile for purposes of RSA 654:1. "Homestead" shall not include land and buildings taxed under RSA 79-A or land and buildings or the portion of land and buildings rented or used for commercial or industrial purposes. The term "owned" includes:

- (a) A vendee in possession under a land contract;
- (b) One or more joint tenants or tenants in common; or
- (c) A person who has equitable title, or the beneficial interest for life in the homestead.

**"HOUSEHOLD INCOME"** means the sum of the adjusted gross income for federal income tax purposes of the claimant and any adult member of the claimant's household who resides in the homestead for which a claim is made. "Household income" shall also include all income of any trust through which the claimant holds equitable title, or the beneficial interest for life, in the homestead.

**"HEAD OF A NEW HAMPSHIRE HOUSEHOLD"** means any person filing a federal income tax return as head of household or 2 or more adults who jointly share the benefit of the homestead. "New Hampshire Household" shall not include those adults who share the homestead under a landlord-tenant relationship.

**"ADULT"** means a person who has attained the age of 18 years.

**Below is a sample portion of an application**

**STEP 2 - Property Location** **FROM YOUR FINAL 2018 PROPERTY TAX BILL**

7 Location of homestead property: Town or City  7(a)  Multi-Family Dwelling

7(b) Map #    8 Did you reside in the homestead on April 1, 2018?  Yes  No

Lot #  If no, give reason

9 Address where you resided on April 1, 2018 if different from Step 1:

9(a) Do other names appear on your property tax bill other than claimant/co-claimant?  Yes  No If yes, attach a copy of the deed.

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**STEP 3 - Eligibility**

10 I qualify under:  Table 1 - Single  Table 2 - Married or Head of NH Household (See Definitions on page 5)

10(a)  CHECK HERE IF ANY ADULT MEMBER OF THIS HOUSEHOLD WAS NOT REQUIRED TO FILE A FEDERAL INCOME TAX RETURN

10(b) Enter the 2018 total adjusted gross income of all adult members of the NH household (Federal Form 1040, Line 7) except adult household members who were not required to file a federal income tax return. Do not leave blank. If zero or negative, enter 0. 10(b)

10(c) If the property is owned by an income-bearing trust, enter the 2018 total taxable trust income. (Federal Form 1041, Line 22). Do not leave blank. If zero or negative, enter 0. 10(c)

11(a) Enter the total adjusted gross income received by all adult member(s) of the NH household who were not required to file a federal income tax return. Do not include income from Line 10(b). Do not leave blank. If zero or negative, enter 0. 11(a)

11(b) Enter the sum of Lines 10(b), 10(c) and 11(a) on Line 11(b). If Line 11(b) is greater than \$20,000 for a single person, or \$40,000 for married or head of NH household, you are not eligible for property tax relief and should not file this claim. Do not leave blank. If zero or negative, enter 0. 11(b)

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**STEP 4 - Calculate Your Relief Amount**

12(a) Enter the decimal percentage of ownership for the homestead property as calculated on DP-8 Worksheet (see Instructions on page 4) 12(a)       **ex. 50% = .50**  
**ex. 100% = 1.00**

12(b) Enter the total assessed value of property after exemptions 12(b)

12(c) Enter the total amount of Line 12(a) multiplied by Line 12(b) [ex. 1.00 x \$150,000 = \$150,000] 12(c)

12(d) Enter amount from Table 3, Column C on page 6 or 7 for your municipality (Town or City) 12(d)

12(e) Enter the smaller amount of either Line 12(c) or Line 12(d) 12(e)

13 Enter the total of Line 12(e) divided by 1,000 13      **ex. 100,000 ÷ 1,000 = 100**

14 Enter State Education Property Tax rate from Table 3, Column B on page 6 or 7 for your municipality (Town or City) 14

15 Enter the total of Line 13 multiplied by Line 14 15

16 Enter the decimal number from Table 1 or Table 2, Column B on page 4 for which you qualify (1.0, .60, .40, .20)

17 Enter the total of Line 15 multiplied by Line 16

If all information on this Form is correct, this will be the amount of your tax relief check.



If your municipality appeals the ratios used to determine the number in Column C, the Department will recalculate your tax relief based on any corrected numbers.

Column			Column			Column			Column		
A	B	C	A	B	C	A	B	C	A	B	C
ACWORTH	2.29	97,700	CANAAN	2.22	94,700	DURHAM	2.01	96,500	HAMPTON	2.20	86,400
ALBANY	2.16	99,600	CANDIA	2.59	75,700	EAST KINGSTON	2.36	78,800	HAMPTON FALLS	2.07	94,900
ALEXANDRIA	2.21	86,000	CANTERBURY	2.17	86,400	EASTON	2.31	87,200	HANCOCK	2.10	95,600
ALLENSTOWN	2.10	93,000	CARROLL	2.37	87,600	EATON	2.04	93,600	HANOVER	2.32	96,000
ALSTEAD	2.18	84,800	CENTER HARBOR	2.12	89,300	EFFINGHAM	2.05	91,400	HARRISVILLE	2.03	99,700
ALTON	2.09	92,700	CHANDLER'S PURCHASE	2.64	97,200	ELLSWORTH	2.36	90,500	HART'S LOCATION	2.17	95,800
AMHERST	2.24	88,600	CHARLESTOWN	2.22	90,500	ENFIELD	2.29	91,600	HAYERHILL	2.22	96,000
ANDOVER	2.06	84,200	CHATHAM	2.31	89,000	EPPING	2.52	77,800	HEBRON	2.21	84,700
ANTRIM	2.03	94,100	CHESTER	2.26	81,300	EPSOM	2.21	85,300	HENNIKER	2.32	84,200
ASHLAND	2.18	98,400	CHESTERFIELD	2.17	97,300	ERROL	2.33	97,100	HILL	2.15	93,700
ATKINSON	2.18	89,000	CHICHESTER	1.88	99,600	ERVING'S GRANT	1.95	97,200	HILLSBOROUGH	2.13	93,100
ATKINSON & GILMANTON	2.25	97,200	CLAREMONT	2.18	100,500	EXETER	2.39	79,400	HINSDALE	2.19	93,800
AUBURN	1.93	99,600	CLARKSVILLE	2.61	87,100	FARMINGTON	2.23	83,600	HOLDERNESS	2.16	96,600
BARNSTEAD	1.75	101,900	COLEBROOK	2.02	104,700	FITZWILLIAM	1.96	97,300	HOLLIS	2.14	93,200
BARRINGTON	2.07	90,800	COLUMBIA	2.39	91,100	FRANCESTOWN	2.07	92,800	HOOKSETT	2.18	95,400
BARTLETT	2.11	89,100	CONCORD (ConcSchDist)	2.14	96,000	FRANCONIA	2.20	94,200	HOPKINTON	2.37	85,200
BATH	2.27	105,700	CONCORD (MerrVlySchDist)	2.02	96,000	FRANKLIN	1.92	100,400	HUDSON	2.14	91,600
BEAN'S GRANT	0.00	97,200	CONWAY	2.35	82,600	FREEDOM	2.18	85,800	JACKSON	2.26	98,000
BEAN'S PURCHASE *	0.00	97,200	CORNISH	2.16	92,700	FREMONT	2.42	79,400	JAFFREY	2.30	77,400
BEDFORD	2.24	89,900	CRAWFORDS PURCHASE	2.15	97,200	GILFORD	2.17	86,800	JEFFERSON	2.11	91,200
BELMONT	2.33	79,700	CROYDON	2.05	94,800	GILMANTON	2.18	89,800	KEENE	2.21	95,900
BENNINGTON	2.37	85,500	CUTT'S GRANT	0.00	97,200	GILSUM	2.20	89,600	KENSINGTON	1.96	98,600
BENTON	2.48	95,200	DALTON	2.38	96,200	GOFFSTOWN	2.00	96,000	KILKENNY	0.00	97,200
BERLIN	2.04	95,800	DANBURY	2.13	91,400	GORHAM	2.21	95,600	KINGSTON	1.99	97,500
BETHLEHEM	2.17	96,800	DANVILLE	2.21	86,100	GOSHEN	2.21	96,100	LACONIA	2.10	93,900
BOSCAWEN	1.98	100,100	DEERFIELD	2.23	85,100	GRAFTON	2.24	91,200	LANCASTER	2.08	101,900
BOW	2.17	87,900	DEERING	2.39	83,500	GRANTHAM	2.26	88,300	LANDAFF	2.15	98,600
BRADFORD	2.30	91,900	DERRY	2.04	93,900	GREENFIELD	2.45	86,100	LANGDON	2.19	94,600
BRENTWOOD	2.23	86,100	DIX GRANT	2.02	97,200	GREENLAND	2.02	94,800	LEBANON	2.35	85,700
BRIDGEWATER	2.20	80,700	DIXVILLE	2.71	97,200	GREEN'S GRANT	1.43	97,200	LEE	2.29	81,700
BRISTOL	2.24	86,800	DORCHESTER	2.14	98,100	GREENVILLE	1.96	99,700	LEMPSTER	2.07	91,100
BROOKFIELD	2.19	76,300	DOVER	2.06	92,700	GROTON	4.30	94,000	LINCOLN	2.20	85,900
BROOKLINE	1.97	100,900	DUBLIN	1.96	85,400	HADLEY'S PURCHASE	0.00	97,200	LISBON	2.17	84,100
CAMBRIDGE	2.48	97,200	DUMMER	1.97	103,400	HALE'S LOCATION	2.15	93,300	LITCHFIELD	2.23	86,800
CAMPTON	2.29	85,800	DUNBARTON	2.38	82,100	HAMPSTEAD	2.44	78,100	LITTLETON	2.09	101,000



If your municipality appeals the ratios used to determine the number in Column C, the Department will recalculate your tax relief based on any corrected numbers.

Column			Column			Column			Column		
A	B	C	A	B	C	A	B	C	A	B	C
LIVERMORE	2.13	100,000	NEW IPSWICH	2.28	88,000	RICHMOND	2.15	96,900	SURRY	2.22	95,600
LONDONDERRY	2.25	83,300	NEW LONDON	2.25	91,000	RINDGE	2.25	82,800	SUTTON	2.38	84,300
LOUDON	2.24	84,900	NEWBURY	2.14	88,100	ROCHESTER	2.25	86,900	SWANZEY	2.29	89,100
LOW & BURBANK GR	0.00	97,200	NEWFIELDS	1.91	101,300	ROLLINSFORD	2.13	90,200	TAMWORTH	2.16	92,300
LYMAN	2.19	89,700	NEWINGTON	2.41	93,700	ROXBURY	2.44	96,800	TEMPLE	2.21	92,000
LYME	2.32	94,600	NEWMARKET	2.46	74,100	RUMNEY	2.26	96,800	THOM & MES PURCHASE	2.63	97,200
LYNDEBOROUGH	2.26	96,600	NEWPORT	2.16	94,600	RYE	2.21	83,500	THORNTON	2.18	92,400
MADBURY	2.23	85,800	NEWTON	2.27	84,800	SALEM	2.31	84,300	TILTON	2.26	84,300
MADISON	2.33	81,600	NORTH HAMPTON	2.20	91,500	SALISBURY	2.10	95,800	TROY	2.00	99,200
MANCHESTER	2.29	81,900	NORTHFIELD	2.03	93,200	SANBORNTON	1.91	99,900	TUFTONBORO	2.25	88,100
MARLBOROUGH	2.19	91,500	NORTHUMBERLAND	2.28	100,100	SANDOWN	2.12	92,900	UNITY	2.02	90,600
MARLOW	2.13	97,100	NORTHWOOD	2.27	82,300	SANDWICH	2.23	92,600	WAKEFIELD	1.96	100,000
MARTIN'S LOCATION	0.00	97,200	NOTTINGHAM	2.22	88,700	SARGENT'S PURCHASE	2.67	97,200	WALPOLE	2.04	100,200
MASON	2.26	85,900	ODELL	2.80	97,200	SEABROOK	2.13	91,500	WARNER	2.08	84,400
MEREDITH	2.21	86,700	ORANGE	2.16	92,900	SECOND COLLEGE GRANT	2.22	97,200	WARREN	2.01	94,500
MERRIMACK	2.15	87,800	ORFORD	2.26	84,300	SHARON	2.15	97,800	WASHINGTON	1.97	97,400
MIDDLETON	1.99	99,800	OSSIPEE	2.27	82,400	SHELBURNE	2.16	108,900	WATERVILLE VALLEY	2.33	96,300
MILAN	2.20	97,100	PELHAM	2.09	87,800	SOMERSWORTH	2.26	78,400	WEARE	2.14	88,800
MILFORD	2.23	84,300	PEMBROKE	2.23	90,200	SOUTH HAMPTON	1.98	104,100	WEBSTER	2.02	100,100
MILLSFIELD	2.37	97,200	PETERBOROUGH	2.12	97,200	SPRINGFIELD	2.20	91,500	WENTWORTH	2.23	86,300
MILTON	2.04	88,300	PIERMONT	2.13	94,200	STARK	2.18	89,800	WENTWORTH LOCATION	2.44	97,200
MONROE	2.07	100,100	PINKHAM'S GRANT	5.15	97,200	STEWARTSTOWN	1.80	96,400	WESTMORELAND	2.23	95,600
MONT VERNON	2.23	82,200	PITTSBURG	2.15	96,600	STODDARD	2.12	92,000	WHITEFIELD	2.11	100,200
MOULTONBOROUGH	2.10	93,300	PITTSFIELD	2.12	90,400	STRAFFORD	2.30	80,900	WILMOT	2.33	89,700
NASHUA	2.06	93,900	PLAINFIELD	2.03	101,400	STRATFORD	2.11	93,200	WILTON	2.21	87,200
NELSON	2.10	95,800	PLAISTOW	2.26	79,900	STRATHAM	2.25	85,800	WINCHESTER	1.88	101,700
NEW BOSTON	2.10	92,600	PLYMOUTH	2.23	95,600	SUCCESS	2.63	97,200	WINDHAM	2.32	80,700
NEW CASTLE	2.21	99,000	PORTSMOUTH	2.21	90,600	SUGAR HILL	2.10	95,400	WINDSOR	2.25	97,900
NEW DURHAM	2.36	83,700	RANDOLPH	2.18	108,500	SULLIVAN	2.21	95,200	WOLFEBORO	2.26	88,600
NEW HAMPTON	1.99	97,900	RAYMOND	2.24	83,600	SUNAPEE	2.25	86,800	WOODSTOCK	2.32	83,900

\* No taxable property for 2018