

**Readopt with amendments Rev 1201 – Rev 1203.01, effective 6-23-11 (Document #9946), cited and to read as follows:**

CHAPTER Rev 1200 LOW AND MODERATE INCOME HOMEOWNERS PROPERTY TAX RELIEF

PART Rev 1201 DEFINITIONS

Rev 1201.01 “Accident, mistake or misfortune” means something beyond the claimant’s control and not due to the claimant’s own neglect, or something which a reasonably prudent person would not be expected to guard against or provide for.

Rev 1201.02 “Adult” means a person who has attained the age of 18 years.

Rev 1201.03 “Claim” means the Form DP-8 and any additional documents required to be filed.

Rev 1201.04 “Claimant” means a natural person and excludes a corporation, trust or other entity that applies for low and moderate income homeowners property tax relief. This term includes co-claimant(s) except when co-claimant is specifically stated in the rule.

Rev 1201.05 “Co-claimant” means one or more natural persons and excludes a corporation, trust, or other entity that applies as the second claimant on a claim for low and moderate income homeowners property tax relief.

Rev 1201.06 “Department” means the department of revenue administration.

Rev 1201.07 “Homestead” means “homestead” as defined in RSA 198:56, II. The term includes only such land and outbuildings as are identified in the same tax bill.

Rev 1201.08 “Household income” means “household income” as defined in RSA 198:56, III.

Rev 1201.09 “New Hampshire household” means “New Hampshire household” as defined in RSA 198:56, V.

PART Rev 1202 ELIGIBILITY REQUIREMENTS

Rev 1202.01 Eligibility Criteria. To be eligible for low and moderate income homeowners property tax relief, a claimant shall:

(a) Own a homestead or an interest in a homestead that is subject to the state education property tax;

(b) Have resided in the homestead on April 1 of the year for which the claim is made, except such persons as are on active duty as provided for in RSA 198:57, III(b); and

(c) Meet the following total household income levels:

(1) Households with one single adult member, \$20,000 or less;

(2) Households with 2 or more adult members, \$40,000 or less; or

(3) Head of a New Hampshire household, \$40,000 or less.

## PART Rev 1203 FILING FOR TAX RELIEF

Rev 1203.01 Filing Dates.

(a) A claimant shall complete and file a Form DP-8, “Low and Moderate Income Homeowners Property Tax Relief” application, no earlier than May 1 and no later than June 30 following the due date of the final tax bill as defined in RSA 76:1-a, I for state education property tax.

(b) A claim shall be considered timely filed when:

(1) Postmarked by the United States Postal Service, as provided by RSA 80:55, no earlier than May 1 and no later than June 30; or

(2) Received by a delivery service in accordance with the dates listed in (1) above, provided the delivery service:

a. Is available to the general public;

b. Offers services equivalent to first class, registered, and certified mail in a manner at least as timely and reliable as the United States Postal Service;

c. Either:

1. Affixes a date stamp to the envelope in which the documents are placed indicating the date on which it was sent by the claimant and the date on which it is to be delivered to the department; or

2. Records electronically within its computer data base, the date on which the documents were received from the claimant and the date on which the items were delivered to the department; and

d. Makes available to the claimant, upon request, a notarized statement indicating the date the documents were received by the delivery service and the date the items were delivered to the department; or

(3) Received at the department no earlier than May 1 and no later than June 30.

(c) If a claim is not timely filed pursuant to Rev 1203.01(b), a late claim shall be accepted if a complete application is filed on or before November 1, under the following circumstances:

(1) The claimant was prevented from timely filing the application due to accident, mistake or misfortune, and the claimant has submitted the additional documents pursuant to Rev 1203.02(e); or

(2) The claimant or other adult member of the household requested an extension of time to file his or her federal income tax return, and the claimant has submitted the additional documents pursuant to Rev 1203.02(f).

**Readopt with amendments Rev 1203.02, effective 6-23-11 (Document #9946), to read as follows:**

Rev 1203.02 Additional Documents.

(a) Each claimant shall include, with the completed Form DP-8, a copy of the following for all adult members of the household required to file a federal tax return for the corresponding tax period:

(1) Pages 1 and 2 of the federal income tax return(s);

(2) Federal telefile worksheet; or

(3) The federal tax return of a trust through which any adult member has beneficial interest or equitable title.

(b) Each claimant shall also include a copy of the final property tax bill of the homestead for the property tax year for which the claim is made.

(c) In instances where federal income tax returns are not required to be filed, the claimant and all adult members of the claimant's household may include with the completed Form DP-8 an affidavit in lieu of a tax return that includes:

(1) Each person's Social Security number; and

(2) An explanation why a federal income tax return was not required to be filed.

(d) In instances where a claimant holds equitable title or beneficial interest for life in the homestead, the claimant shall include with the completed Form DP-8 a copy of the document creating such interest.

(e) If the claimant seeks to file a late claim because he or she was prevented from timely filing the application due to accident, mistake or misfortune, the claimant shall include with the completed Form DP-8 a written explanation as to why the claim is postmarked after the filing deadline.

(f) If the claimant or any other adult member of the household requested an extension to file his or her federal income tax return, the claimant shall include with the completed Form DP-8 a copy of federal Form 4868.

(g) In instances where the homestead or any portion of the land or buildings taxed under RSA 79-A is rented or used for commercial or industrial purposes, the claimant shall include with the completed Form DP-8 the following documents, if applicable:

(1) A copy of federal Form 8829;

(2) A copy of the Schedule C filed with the federal Form 1040; and

(3) A copy of page 1 of the Schedule E filed with the federal Form 1040.

**Readopt with amendment Rev 1204 – Rev 1206, effective 6-23-11 (Document #9946), to read as follows:**

PART Rev 1204 REJECTIONS AND APPEALS

Rev 1204.01 Rejection of Claim.

(a) A claim for low and moderate income homeowners property tax relief shall be rejected if the claim:

(1) Fails to provide the information required by Rev 1203.02;

(2) Is not timely filed pursuant to Rev 1203.01(b) and does not meet the circumstances for a late claim set forth in Rev 1203.01(c);

(3) Contains materially false information; or

(4) Fails to establish that the claimant(s) meets eligibility requirements in Rev 1202.

(b) The department shall notify a claimant whose claim is rejected in whole or in part of such determination within 90 days of the department’s receipt of the claim and all required documentation as provided in Rev 1203.02.

Rev 1204.02 Appeals. Pursuant to RSA 198:60, appeals shall be filed in writing with the New Hampshire board of tax and land appeals within 30 days from the date of the notice of relief or denial, or the notice of assessment after an audit.

PART Rev 1205 RELIEF

Rev 1205.01 Relief. Relief shall be processed pursuant to RSA 198:61 within 120 days of the department’s receipt of the claim and all required documentation as provided in Rev 1203.02.

PART Rev 1206 PENALTIES

Rev 1206.01 Criteria for Penalties. Penalties, pursuant to RSA 198:59, shall be assessed in cases of:

- (a) Understatement of household income;
- (b) A claimant’s submission of a claim for a homestead not owned by the claimant;
- (c) A claimant’s submission of a claim for relief in which the claimant has not resided in the homestead on April 1 of the year for which the claim is made;
- (d) Overstatement or understatement of the number of adult members that reside in the homestead;
- (e) Overstatement of the assessed value of the claimant’s homestead;
- (f) A claimant’s submission of a claim for more than one homestead; or
- (g) Inclusion of property outside the definition of “homestead” as defined in RSA 198:56,II.

Rev 1206.02 Penalties for Erroneously Paid Claims. If a claimant receives an erroneously paid claim, the claimant shall be assessed for the amount of relief issued plus interest as provided under RSA 21-J:28 and an additional penalty of 25 percent of the erroneous amount of such claim.

Rev 1206.03 Penalties for Fraudulent Claims. If a claimant receives relief for a fraudulent claim, the claimant shall be assessed for the amount of relief issued plus interest as provided under RSA 21-J:28 and an additional penalty of the greater of 25 percent of the amount of relief issued or \$1,000.

**APPENDIX**

Rule	Statute
Rev 1201.01	RSA 198:56, I
Rev 1201.02	RSA 21:44
Rev 1201.03	RSA 198:57
Rev 1201.04	RSA 198:57
Rev 1201.05	RSA 198:57
Rev 1201.06	RSA 198:56, V

Rev 1201.07	RSA 198:56, II
Rev 1201.08	RSA 198:56, III
Rev 1201.09	RSA 198:56, I
Rev 1202.01	RSA 198:57, III
Rev 1203.01	RSA 198:57, VI
Rev 1203.02	RSA 198:57, VII
Rev 1204.01	RSA 198:61
Rev 1204.02	RSA 198:60
Rev 1205.01	RSA 198:61
Rev 1206.01	RSA 198:59
Rev 1206.02	RSA 198:59, II
Rev 1206.03	RSA 198:59, II