

CHAPTER Rev 1200 LOW AND MODERATE INCOME HOMEOWNERS PROPERTY TAX RELIEF

PART Rev 1202 ELIGIBILITY REQUIREMENTS

Readopt with amendment Rev 1202.01, effective 11-26-19 (Doc# 12923), cited and to read as follows:

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 total household income levels provided for in RSA 198:57, III(c).

PART Rev 1203 FILING FOR TAX RELIEF

Readopt with amendment Rev 1203.01, effective 11-26-19 (Doc# 12923), cited and to read as follows:

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) Filed electronically through the Granite Tax Connect portal located at www.revenue.nh.gov/gtc;
- (2) 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
- (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).