

NH Department of Revenue Administration  
Municipal and Property Division

**Disclaimer:** This information is provided as a resource to assist in the review and eligibility of applications for veterans' tax credits and exemption. This is not law. For exact language and information pertaining to these statutes, refer the NH State Statutes website at: <http://www.gencourt.state.nh.us/rsa/html/indexes/default.html>

**VETERANS' TAX CREDITS**

A tax credits is an amount deducted from the taxes due and are available in every municipality for qualifying veterans. There are standard tax credits and optional tax credits that may be adopted by a municipality at an annual meeting.

**RSA 72:28 Standard and Optional Veterans' Tax Credit**

- ✓ The standard tax credit is \$50.
- ✓ The municipality may adopt an optional amount from \$51 up to \$750.

Qualification Requirements

- ✓ Must be a resident who has resided in NH for at least one year preceding April 1, in the year the tax credit is claimed (RSA 72:29 I.)
- ✓ Has served not less than 90 days on active service in the armed forces in any qualifying war or conflict
- ✓ Was honorably discharged or an officer honorably separated from service, or the spouse or surviving spouse; Title 10 training for active duty by a member of the national guard or reserve shall be included as service
- ✓ Was terminated from the armed forces because of service-connected disability, or surviving spouse
- ✓ Served in a qualifying war or armed conflict (RSA 72:28 V. (a)-(g))

Qualifying Documents

- ✓ Acceptable Discharge Forms and Documents
- ✓ Qualifying Veterans' Awards and Medals

**RSA 72:28-b All Veterans' Tax Credit**

- ✓ This tax credit must be adopted by a municipality
- ✓ This tax credit is the same amount as RSA 72:28 (standard or adopted amount)

Qualification Requirements

- ✓ Must be a resident who has resided in NH for at least one year preceding April 1, in the year the tax credit is claimed (RSA 72:29 I.)
- ✓ Has served not less than 90 days on active service in the armed forces in any qualifying war or conflict
- ✓ Was honorably discharged or an officer honorably separated from service, or the spouse or surviving spouse; Title 10 training for active duty by a member of the national guard or reserve shall be included as service
- ✓ Is not eligible for and is not receiving a credit under RSA 72:28 or RSA 72:35

Qualifying Documents

- ✓ Acceptable Discharge Forms and Documents
- ✓ Qualifying Veterans' Awards and Medals

**RSA 72:28-c Optional Tax Credit for Combat Service**

- ✓ This tax credit must be adopted by a municipality and amount from \$50 up to \$500
- ✓ Shall be in lieu of, not in addition to, tax credits under RSA 72:28 or RSA 72:28-b
- ✓ Eligibility for credit in each tax year combat service occurs; may be prorated in 2<sup>nd</sup> year based on duration of service

Qualification Requirements

- ✓ Must be a resident who has resided in NH for at least one year preceding April 1, in the year the tax credit is claimed (RSA 72:29 I.)
- ✓ Engaged at any point during the table period in combat service as a member of the NH national guard or reserve called to active duty (See descriptions of "combat service" below)
  - ✓ An active combat area designated by the President and receives special pay for duty
  - ✓ A support area designated by the Department of Defense in direct sustainment of military operations in the combat zone and receives special pay for duty
  - ✓ Service in contingency operation as designed by the Department of Defense and receives special pay for duty

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**RSA 72:28-c Optional Tax Credit for Combat Service continued**

Qualifying Documents

- ✓ Applicant's military orders including verification of dates of combat service
- ✓ Acceptable Discharge Forms and Documents
- ✓ Qualifying Veterans' Awards and Medals

**RSA 72:29-a Surviving Spouse.**

- ✓ The standard tax credit is \$700
- ✓ The municipality may adopt an optional amount from \$701 up to \$2,000.
- ✓ May be applied to real and personal property, whether residential or not, in the municipality where the surviving spouse is a resident

Qualification Requirements

- ✓ Must be a surviving spouse of a person who was killed or died while on active duty in a qualifying war or conflict

Qualifying Documents

**RSA 72:35 Tax Credit of Service-Connected Disability.**

- ✓ The standard tax credit is \$700.
- ✓ The municipality may adopt an optional amount from \$701 up to \$4,000.

Qualification Requirements

- ✓ Any person who has been honorably discharged or an officer honorably separated from military service who has total and permanent service-connected disability or
- ✓ Is a double amputee or paraplegic because of service-connected injury or
- ✓ The surviving spouse of such person
- ✓ Must be applied to the property which is occupied as the principal place of abode

Qualifying Documents

- ✓ Certification from the US Department of Veterans' Affairs that the applicant is rated totally and permanently disabled from service connection

**VETERANS' EXEMPTION**

**RSA 72:36-a Certain Disabled Veterans.**

- ✓ 100% Exemption on homestead
- ✓ Surviving spouse also qualifies

Qualification Requirements

- ✓ Homestead was acquired with assistance of Veterans Administration (VA) or
- ✓ Homestead was acquired using proceeds from sale of any previous homestead acquired with assistance of VA
- ✓ Person or officer is:
  - ✓ 100% permanently and totally disabled; total and permanent total ratings and unemployability
  - ✓ Is a double amputee of the upper or lower extremities or any combination or paraplegic as a result of service connection
  - ✓ Has blindness in both eyes as a result of service connection

Qualifying Documentation

- ✓ Satisfactory proof of service connection disability

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**PROCEDURE FOR FILING APPLICATION for TAX CREDIT / EXEMPTION**

This is an overview of the procedures for adoption. For additional details, refer to the NH State Statutes:

<http://www.gencourt.state.nh.us/rsa/html/indexes/default.html>

Forms may be found on the NH Department of Revenue website at:

<https://www.revenue.nh.gov/forms/all-forms.htm>

**RSA 72:33 Application for Exemption or Tax Credit.**

- ✓ Form PA-29 Permanent Application for Property Tax Credit/Exemptions
- ✓ Form PA-33 Statement of Qualification for Property Tax Credit, Exemption or Tax Deferral under RSA 72:33 V.
  - ✓ This form is used if the property is held in a trust or if applicant holds equitable title or a life estate

**RSA 72:34 Investigation of Application and Decision by Town Officials.**

- ✓ The selectmen or assessors shall review the application to determine the assistance being requested
- ✓ The selectmen or assessors shall request documents necessary to determine eligibility (confidential)
- ✓ All documents received shall be returned to the applicant after decision has been made
- ✓ The selectmen or assessors shall notify and advise the applicant by first class mail of the decision and appeal procedure in RSA 72:34-a, on or before July 1 following date of notice of tax under RSA 72:1-d
- ✓ Failure to respond shall constitute a denial.

**RSA 72:34-a Appeal From Refusal to Grant Exemption, Deferral, or Tax Credit.**

- ✓ Applicant may appeal in writing on or before September 1 following date of notice of tax under RSA 72:1-d, to the BTLA or Superior Court

**NH State Office of Veterans' Services**

The Department of Military Affairs and Veterans Services provides a great service to both municipalities and veterans. Their mission is to assist veterans who are residents of New Hampshire or their dependents in securing all benefits or preferences to which they may be entitled under any state or federal laws or regulations.

**Department of Military Affairs and Veterans Services**

1 Minuteman Way | Concord NH | 03301  
(603) 225-1200 | TDD Access: Relay NH 1-800-735-2964

For more information, visit their website at: <https://www.dmavs.nh.gov/>

**NH Department of Revenue Administration**  
**Veterans' Qualifying Service in War or Armed Conflicts**  
**Pursuant to Chapter 72, Section 72:28**

**RSA 72:28 Standard and Optional Veterans' Tax Credit. –**

V. Service in a qualifying war or armed conflict shall be as follows:

(a)	"World War I" between April 6, 1917 and November 11, 1918, extended to April 1, 1920 for service in Russia; provided that military or naval service on or after November 12, 1918 and before July 2, 1921, where there was prior service between April 6, 1917 and November 11, 1918 shall be considered as World War I service;
(b)	"World War II" between December 7, 1941 and December 31, 1946;
(c)	"Korean Conflict" between June 25, 1950 and January 31, 1955;
(d)	"Vietnam Conflict" between December 22, 1961 and May 7, 1975;
(e)	"Vietnam Conflict" between July 1, 1958 and December 22, 1961, if the resident earned the Vietnam service medal or the armed forces expeditionary medal;
(f)	"Persian Gulf War" between August 2, 1990 and the date thereafter prescribed by Presidential proclamation or by law; and
(g)	Any other war or armed conflict that has occurred since May 8, 1975, and in which the resident earned an armed forces expeditionary medal or theater of operations service medal.

To view the complete statute, visit: <http://www.gencourt.state.nh.us/rsa/html/V/72/72-28.htm>