

## LYME'S VETERANS' TAX CREDIT QUALIFICATIONS

Lyme veterans or their spouse/civil union partner or their surviving spouse/civil union partner may apply for the optional veterans' tax credit of \$500. If the veteran has a service connected total and permanent disability the amount of this credit is \$2,000. (State laws RSA 72:28 and RSA 72:35) This credit will be subtracted each year from the property tax on his or her residential property.

### **The following persons qualify for the veterans' tax credit:**

- a) Every resident of Lyme who served not less than 90 days in the armed forces of the United States in any qualifying war or armed conflict listed in this section and was honorably discharged or an officer honorably separated from service; or the spouse or surviving spouse of such resident;
- b) Every resident of this state who was terminated from the armed forces because of service-connected disability; or the surviving spouse of such resident; and
- c) The surviving spouse of any resident who suffered a service-connected death

### **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 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 receive the veteran's tax credit you must:**

- a) Have been a New Hampshire resident for 1 year preceeding April 1<sup>st</sup> of the tax year,
- b) Own the property on April 1<sup>st</sup> in the year for which you are applying, and
- c) The property for which an exemption is claimed must be your principal place of abode and which you in good faith regard as home to the exclusion of any other places where you may temporarily live.

The Board of Selectmen will require a copy of you DD214 to verify your service. Those who served before DD214s were issued (WWII), may submit alternative documentation to verify their service. You must apply for this exemption by **March 1<sup>st</sup>** following the date your tax bill was mailed (State las RSA 72:33). Contact the Selectmen's Office for additional information or assistance.



NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**PERMANENT APPLICATION FOR PROPERTY TAX CREDIT/EXEMPTIONS**

DUE DATE APRIL 15th PRECEDING THE SETTING OF THE TAX RATE  
 CALL YOUR CITY/TOWN FOR INCOME AND ASSET LIMITS

There is a separate page of instructions (pages 3 & 4) that accompany this form. If you do not receive the instructions, please visit our web site at [www.nh.gov/revenue](http://www.nh.gov/revenue) or contact your city/town.

<b>STEP 1 NAME AND ADDRESS</b>	PROPERTY OWNER'S LAST NAME		FIRST NAME		INITIAL	
	PROPERTY OWNER'S LAST NAME		FIRST NAME		INITIAL	
	MAILING ADDRESS					
	CITY/TOWN		STATE		ZIP CODE	
	CITY/TOWN TAX MAP #		BLOCK #		LOT #	
	ADDRESS OF PROPERTY					
<b>STEP 2 VETERANS' TAX CRED- ITS/EX- EMPTION</b>	1 Veteran's Name					
	2 Date of Entry into Military Service			3 Date of Discharge/Release from Military Service		
	4 <input type="checkbox"/> Veteran		<input type="checkbox"/> Veterans' Tax Credit			
	<input type="checkbox"/> Spouse		<input type="checkbox"/> Credit for Service Connected Total and Permanent Disability			
	<input type="checkbox"/> Surviving Spouse		<input type="checkbox"/> Credit for Surviving Spouse of Veteran Who Was Killed or Died on Active Duty			
	Veteran of Allied Country					
	5 Name of Allied Country Served in _____			6 Branch of Service _____		
<b>STEP 3 OTHER EXEMP- TIONS</b>	7 <input type="checkbox"/> US Citizen at time of entry into the Service		8 <input type="checkbox"/> Alien but Resident of NH at time of entry into the Service			
	9 Does any other eligible Veteran own interest in this property? <input type="checkbox"/> No <input type="checkbox"/> Yes If YES, give name _____					
	10 <input type="checkbox"/> Total Veteran Exemption		<input type="checkbox"/> (a) Veteran		<input type="checkbox"/> (b) Surviving Spouse of that Veteran	
	11 <input type="checkbox"/> Elderly Exemption Applicant's Date of Birth _____ Spouse's Date of Birth _____ Must be 65 years of age on or before April 1st of year for which exemption is claimed.					
	12 <input type="checkbox"/> Disabled Exemption		<input type="checkbox"/> Solar Energy Systems Exemption			
<b>STEP 4 IMPROVE- MENTS</b>	<input type="checkbox"/> Blind Exemption		<input type="checkbox"/> Woodheating Energy Systems Exemption			
	<input type="checkbox"/> Deaf Exemption		<input type="checkbox"/> Wind-Powered Energy Systems Exemption			
<b>STEP 5 RESIDEN- CY</b>	13 <input type="checkbox"/> Improvements to Assist Persons with Disabilities <input type="checkbox"/> Improvements to Assist the Deaf					
<b>STEP 6 OWNER- SHIP</b>	14 <input type="checkbox"/> This is my primary residence					
	<input type="checkbox"/> NH Resident for one year preceding April 1st in the year in which the tax credit is claimed (Veterans' Credit)					
	<input type="checkbox"/> NH Resident for <b>Five Consecutive Years</b> preceding April 1st in the year the exemption is claimed (Disabled & Deaf Exemptions)					
	<input type="checkbox"/> NH Resident for <b>Three Consecutive Years</b> preceding April 1st in the year the exemption is claimed (Elderly Exemption)					
<b>STEP 7 SIGNA- TURES</b>	15 Do you own 100% interest in this residence? <input type="checkbox"/> Yes <input type="checkbox"/> No If NO, what percent (%) do you own? _____					
<b>WHEN TO FILE</b>	Under penalties of perjury, I hereby declare that the above statements are true.					
	SIGNATURE (IN INK) OF PROPERTY OWNER				DATE	
	SIGNATURE (IN INK) OF PROPERTY OWNER				DATE	
<b>APPEAL PROCEDURE</b>	<p><b>Deadline:</b> Form PA-29 must be filed by April 15th <i>preceding</i> the setting of the tax rate. The assessing officials shall send written notice to the taxpayer of their decision by July 1st <i>prior</i> to the date of notice of tax. Failure of the assessing officials to respond shall constitute a denial of the application. Example: If you are applying for an exemption and/or credit of your 2013 property taxes, which are due no earlier than December 1, 2013, then you have until April 15th, 2013 to file this form. The assessing officials have until July 1st, to send notice of their decision. Failure of the assessing officials to respond shall constitute a denial of the application.</p> <p><b>A late response or a failure to respond by assessing officials does not extend the appeal period.</b></p> <p>Date of filing is when the completed application form is either hand delivered to the city/town, postmarked by the post office, or receipted by an overnight delivery service.</p>					
	<p>If an application for a property tax exemption or tax credit is denied by the town/city, an applicant may appeal in writing on or before <b>September 1st</b> following the date of notice of tax under RSA 72:1-d to the New Hampshire Board of Tax and Land Appeals (BTLA) or to the Superior Court. Example: If you were denied an exemption from your 2013 property taxes, you have until September 1, 2014, to appeal.</p> <p>Forms for appealing to the BTLA may be obtained from the NH BTLA, 107 Pleasant Street, Concord, NH 03301, their web site at <a href="http://www.nh.gov/btla">www.nh.gov/btla</a> or by calling (603) 271-2578. Be sure to specify <b>EXEMPTION APPEAL</b>.</p>					



NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**PERMANENT APPLICATION FOR PROPERTY TAX CREDIT/EXEMPTIONS**  
 TO BE COMPLETED BY CITY/TOWN ASSESSING OFFICIALS

**MUNICIPAL AUTHORIZATION**

VETERANS' TAX CREDIT					
CITY/TOWN TAX MAP #	BLOCK #	LOT #	Granted	Denied	Date
<input type="checkbox"/> Veterans' Tax Credit (\$50 minimum to \$500)	Amount \$		<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/> Service Connected Total & Permanent Disability (\$700 minimum to \$2000)	Amount \$		<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/> Surviving Spouse of Veteran Who Was Killed or Who Died on Active Duty (\$700 minimum to \$2000)	Amount \$		<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/> Review Discharge Papers (Form DD214), Form #					
<input type="checkbox"/> Other Information					

VETERANS' EXEMPTION			Granted	Denied	Date
<input type="checkbox"/> Total Exemption	<input type="checkbox"/> (a) Veteran	<input type="checkbox"/> (b) Surviving Spouse	<input type="checkbox"/>	<input type="checkbox"/>	

APPLICABLE ELDERLY AND DISABLED EXEMPTION (OPTIONAL) INCOME AND ASSET LIMITS				
Income Limits	Disabled Exemption	Elderly Exemption	Elderly Exemption Per Age Category	
Single	\$	\$	65 - 74 years of age	\$
Married	\$	\$	75 - 79 years of age	\$
<b>Asset Limits</b>			80 + years of age	\$
Single	\$	\$		
Married	\$	\$		

OTHER EXEMPTIONS			Granted	Denied	Date
<input type="checkbox"/> Elderly Exemption	Amount \$		<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/> Disabled Exemption	Amount \$		<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/> Improvements to Assist the Deaf	Amount \$		<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/> Improvements to Assist Persons with Disabilities	Amount \$		<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/> Blind Exemption	Amount \$		<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/> Deaf Exemption	Amount \$		<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/> Solar Energy Systems Exemption	Amount \$		<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/> Woodheating Energy Systems Exemption	Amount \$		<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/> Wind-Powered Energy Systems Exemption	Amount \$		<input type="checkbox"/>	<input type="checkbox"/>	

**A photocopy of this Form (Pages 1 & 2) or a Form PA-35 must be returned to the property owner after approval or denial before July 1st.**

The following documentation may be requested at the time of application in accordance with RSA 72:34, II:

- ☐ List of assets, value of each asset, net encumbrance and net value of each asset.
- ☐ \* Statement of applicant and spouse's income.
- ☐ \* Federal Income Tax Form.
- ☐ \* State Interest and Dividends Tax Form.
- ☐ \* Property Tax Inventory Form filed in any other town.

\* Documents are considered confidential and are returned to the applicant at the time a decision is made on the application.

Municipal Notes

Selectmen/Assessor(s) Printed Name	Signatures(s) of Approval (in ink)	Date



NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**PERMANENT APPLICATION FOR PROPERTY TAX CREDIT/EXEMPTIONS**  
GENERAL INSTRUCTIONS

WHERE TO FILE	File with your city/town of primary residency by April 15th <i>preceding</i> the setting of the tax rate.		
WHO MAY FILE	Applicant must be qualified as of April 1st of the year the exemption and/or tax credit is claimed. Financial qualifications required for certain exemptions must be met by the time of application. An applicant must have resided in this state for at least one year preceding April 1st, in the year in which the veterans' tax credit is claimed. An applicant must have resided in this state for at least three years preceding April 1st in the year for which the elderly exemption is claimed and five years in which the deaf or disabled exemption is claimed. The terms owner, own or owned, shall include those persons who hold equitable title or the beneficial interest for life in the property.		
CREDITS	Tax credits approved will be deducted from their property tax amount.		
EXEMPTIONS	Tax exemptions approved are deducted from the amount of the property owner's total assessed value prior to the calculation of tax due.		
ELDERLY EXEMPTIONS RSA 72:39-a RSA 72:33-b	Applicant must have resided in this state for at least 3 consecutive years preceding April 1st in the year which the exemption is claimed. Property must be: owned by a resident; or owned by a resident jointly or in common with the resident's spouse, either of whom meets the age requirement for the exemption claimed; or owned by a resident jointly or in common with a person not the resident's spouse, if the resident meets the applicable age requirement for the exemption claimed; or owned by a resident, or the resident's spouse, either of whom meets the age requirement for the exemption claimed, and when they have been married for at least 5 years. Property cannot have been transferred to the applicant, from a person under the age of 65, and related to the applicant by blood or marriage, within the preceding five years. Property must meet the definition of residential real estate, per RSA 79:39-a(c), which includes the housing unit, which is the person's principal home and related structures such as a detached garage or woodshed. It does not include attached dwelling units and unattached structures used or intended for commercial or other non-residential purposes. If fractional interest is owned, see RSA 72:41, Proration.		
ELDERLY, DEAF & DISABLED FINANCIAL QUALIFICATIONS RSA 72:39-a RSA 72:38-b RSA 72:37-b	INCOME LIMITATION	Includes Income from any source including Social Security or pension.	Excludes Life insurance paid on the death of an insured; Expenses and costs incurred in the course of conducting a business enterprise; Proceeds from the sale of assets.
	ASSET LIMITATION	Includes The value of all assets, tangible and intangible.	Excludes The value of the person's actual residence and the land upon which it is located up to the greater of 2 acres or the minimum single family residential lot size specified in the local zoning ordinance. The value of any good faith encumbrances.
ADA COMPLIANT	Individuals who need auxiliary aids for effective communications in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.		

LINE-BY-LINE INSTRUCTIONS

STEP 1 NAME & ADDRESS	Type or print the property owner(s) name and address in the spaces provided. Also, enter the Tax Map, Block, Lot numbers and the property (Location) address for which the credit or exemption applies.		
STEP 2 VETERAN'S TAX CRED- IT/ EXEMP- TION	Line 1	Enter the Name of the Veteran.	
	Line 2	Enter the date of entry into military service.	
	Line 3	Enter the date of discharge or release from military service.	
	Line 4	Check the box or boxes that apply to indicate whether you are a veteran, veteran's spouse or surviving spouse of a veteran and what type of credit(s) you are applying for.	
	Line 5	Enter the name of the Allied Country in which you served, if applicable.	
	Line 6	Enter the Branch of Service that you served in.	
	Line 7	Check the box if you were a US citizen at the time of entry into the service.	
	Line 8	Check the box if you were an alien but a resident of NH at the time of entry into the service.	
	Line 9	Check the appropriate box to indicate if another veteran owns an interest in this property. If yes, provide name.	
	Line 10	Check the appropriate box(es) to indicate whether you are applying for a total veteran's exemption.	
STEP 3 OTHER EXEMP- TIONS	Line 11	If an elderly exemption is requested, check that box and enter the applicant's date of birth. And if appropriate, enter the spouse's date of birth.	
	Line 12	Check the appropriate box or boxes to indicate the exemption(s) you are applying for.	
STEP 4 IMPROVE- MENTS	Line 13	Check the box if your property has improvements to assist persons with disabilities or to assist the deaf.	
STEP 5 RESIDENCY	Line 14	Check the box or boxes to indicate that you meet the minimum resident time requirements listed. NOTE: The surviving spouse tax credit under 72:28 III and 72:29-a may be applied on any property in the same municipality where the applicant is a resident.	
STEP 6 OWNERSHIP	Line 15	Check the box indicating whether or not you own 100% of the property. If no, give the percentage that you do own.	
STEP 7 SIGNA- TURES	All property owners must sign in ink. Attach additional pages with owners signatures if there are more than two owners of record.		



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Web site for the Veterans' qualifying medals and discharge papers: [www.nh.gov/revenue/munc\\_prop/propertyappraisal.htm](http://www.nh.gov/revenue/munc_prop/propertyappraisal.htm)  
then click on either Veterans Medals List or Veterans Qualifying Discharge Papers.

TYPE OF CREDIT OR EXEMPTION	AMOUNT	WHO MAY APPLY
<b>STANDARD TAX CREDIT</b> RSA 72:28	\$50 (\$51-\$500 if RSA 72:28-a is adopted) is subtracted from the taxes due on the applicant's <b>RESIDENTIAL</b> property occupied as veteran's principal place of abode. For Veteran's surviving spouse: See RSA 72:28 II. For Proration: See RSA 72:30.	Every resident in the U.S. who served not less than 90 days in the armed forces in any of the qualifying wars or armed conflicts, as listed in RSA 72:28, and was honorably discharged; or the spouse or surviving spouse of such resident. • 'Under Honorable Conditions' does not qualify.
<b>SURVIVING SPOUSE TAX CREDIT</b> RSA 72:29-a	\$700 (\$701-\$2000 if RSA 72:29-b is adopted) is subtracted from taxes due on the applicant's property, whether residential or not.	The surviving spouse of any person who was killed or died while on active duty in the armed forces, as listed in RSA 72:28, so long as the surviving spouse remains single.
<b>SERVICE-CONNECTED TOTAL DISABILITY TAX CREDIT</b> RSA 72:35	\$700 (\$701-\$2000 if RSA 72:35-a is adopted) is subtracted from the property taxes due on the applicant's residential property.	Any person who: • has been honorably discharged and who has a total and permanent service-connected disability; OR • is a double amputee or paraplegic because of the service-connected injury; OR • is the surviving spouse of above qualified veteran and remains single.
<b>EXEMPTION FOR CERTAIN DISABLED SERVICE-MEN</b> RSA 72:36-a	"...shall be exempt from all taxation on said homestead..."	Any person, who: • is discharged from the military services of the U.S. under conditions other than dishonorable, or an officer who is honorably separated from military service; AND • is totally and permanently disabled from service connection and satisfactory proof of such service connection is furnished to the assessors; AND • is a double amputee of the upper or lower extremities or any combination thereof, paraplegic, or has blindness of both eyes with visual acuity of 5/200 or less as the result of service connection; AND • owns a specially adapted homestead which has been acquired with the assistance of the Veterans Administration or owns a specially adapted homestead which has been acquired using proceeds from the sale of any previous homestead which was acquired with the assistance of the Veterans Administration.

**IMPROVEMENTS TO ASSIST PERSONS WITH DISABILITIES AND THE DEAF**

EXEMPTION	AMOUNT OF EXEMPTION	WHO MAY APPLY
<b>IMPROVEMENTS TO ASSIST PERSONS WITH DISABILITIES</b> RSA 72:37-a and RSA 72:38-b	The value of improvements made for the purpose of assisting a person with a disability or deafness is deducted from the assessed value of the residential real estate.	Any person owning residential real estate upon which he resides and to which he has made improvements for the purpose of assisting a person with a disability or deafness who also resides on such real estate.

**THE OPTIONAL EXEMPTIONS BELOW MUST BE ADOPTED BY THE MUNICIPALITY BEFORE ANYONE MAY APPLY**

EXEMPTION	AMOUNT OF EXEMPTION	WHO MAY APPLY
<b>DISABLED</b> RSA 72:37-b RSA 72:37-c	Amount of the exemption, and the level of income and assets (excluding the value of the property owner's residence) are determined by vote of the city/town, per RSA 72:37-c.	Any person eligible under the Federal Social Security Act for benefits to the disabled, and who has been a New Hampshire resident at least 5 years by April 1st of the year the exemption is claimed.  <b>NOTE: See Financial Qualifications on page 3.</b>
<b>BLIND EXEMPTION</b> RSA 72:37	\$15,000 (unless the city/town votes an increase) is subtracted from the assessed valuation.	Every inhabitant owning residential real estate, who is legally blind, as determined by the administrator of blind services of the vocational rehabilitation division of the education department.
<b>DEAF EXEMPTION</b> RSA 72:38-b	\$15,000 (unless the city/town votes an increase) is subtracted from the assessed valuation.	NH Residents who are deaf or severely hearing impaired and have been a NH resident for more than 5 consecutive years and meet the income and asset requirements.
<b>SOLAR ENERGY SYSTEMS</b> RSA 72:61	Determined by vote of the city/town, per RSA 72:63.	Any person owning real property equipped with a solar energy heating or cooling system, as defined in RSA 72:61.
<b>WOODHEATING ENERGY SYSTEMS</b> RSA 72:69	Determined by vote of the city/town, per RSA 72:71.	Any person owning real property equipped with a woodheating energy system, as defined by RSA 72:69.
<b>WIND-POWERED ENERGY SYSTEMS</b> RSA 72:65	Determined by vote of the city/town, per RSA 72:67.	Any person owning real property equipped with a wind-powered energy system, as defined by RSA 72:65.