

LYME'S VETERANS' TAX CREDIT QUALIFICATIONS

All Veteran's Tax Credit

The Town of Lyme has adopted State of NH - RSA 72:28-b - All Veteran's Tax Credit.

If you were previously denied due to not serving in a qualifying war or conflict or not having a required medal, we encourage you to apply for this newly adopted All Veterans' Tax Credit (RSA 72:28-b).

If you feel you qualify it will be important to submit the application with all required paperwork by **April 15th** to avoid any delay in processing. If all criteria are met, the All Veteran's Tax Credit will be applied to your property tax bill, if application is received before April 15th, the statutory deadline to apply for tax year. If application is received after April 15th, the credit will apply to the following years' tax bill.

A person shall qualify for the All Veteran's Tax Credit if the person is a resident of this state who served not less than 90 days of active duty service in the armed forces of the United States and was honorably discharged or an officer honorably separated from service; or the spouse or surviving spouse of such resident, provided that Title 10 training for active duty by a member of a national guard or reserve shall be included as service under this paragraph; provided however that the person is not eligible for and is not receiving a credit under RSA 72:28 - Standard and Optional Veteran's Tax Credit or RSA 72:35 - Tax Credit for Service-Connected Total Disability.

As required for the Standard and Optional Veteran's Credit (RSA 72:28), the veteran must be a resident of the State of NH for one year as of April 1st of the year of application and also be the owner of the property and using the property as their primary residence as of April 1st of the year of application.

To receive the veteran's tax credit you must:

- a) Have been a New Hampshire resident for 1 year proceeding April 1st of the tax year,
- b) Own the property on April 1st 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 1st following the date your tax bill was mailed (State law RSA 72:33). Contact the Selectmen's Office for additional information or assistance.

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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 1st of the tax year,
- b) Own the property on April 1st 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

PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS

DUE DATE APRIL 15 PRECEDING THE SETTING OF THE TAX RATE

	OWNER AND APPLICANT INFORMATION				
STEP 1 OWNER AND APPLICANT NAME AND ADDRESS	OWNER		If required, is a PA-33 on file? <input type="radio"/> YES <input type="radio"/> NO		
	APPLICANT'S LAST NAME	APPLICANT'S FIRST NAME	MI	PHONE NUMBER	
	APPLICANT'S LAST NAME	APPLICANT'S FIRST NAME	MI	PHONE NUMBER	
	MAILING ADDRESS				
	CITY/TOWN				
	STATE		ZIPCODE		
	PROPERTY ADDRESS	TAX MAP	BLOCK	LOT	
	IS THIS YOUR PRIMARY RESIDENCE? <input type="radio"/> YES <input type="radio"/> NO				
STEP 2 VETERANS' TAX CREDITS AND EXEMPTION	VETERAN'S INFORMATION				
	1. APPLICANT IS THE:		2. APPLYING FOR:		
	<input type="radio"/> Veteran <input type="radio"/> Spouse <input type="radio"/> Surviving Spouse		<input type="checkbox"/> Veterans' Tax Credit (RSA 72:28) Standard (\$50) / Optional (\$51 up to \$750) <input type="checkbox"/> All Veterans' Tax Credit (RSA 72:28-b) <i>If Adopted by Town</i> Standard (\$50) / Optional (\$51 up to \$750) <input type="checkbox"/> Tax Credit for Service-Connected Total Disability (RSA 72:35) Standard (\$700) / Optional (\$701 up to \$4,000) <input type="checkbox"/> Tax Credit for Surviving Spouse (RSA 72:29-a "...of any person who was killed or died while on active duty...") <input type="checkbox"/> Tax Credit for Combat Service (RSA 72:28-c) <i>If Adopted by Town</i> (\$50 up to \$500) <input type="checkbox"/> Certain Disabled Veterans (Exemption) (RSA 72:36-a)		
	3. Veteran's Name		Dates of Military Service Enter (MMDDYYYY)	4. Date of Entry	
	5. Date of Discharge/Release				
	IF A VETERAN OF ALLIED COUNTRY: (RSA 72:32)				
	6. Name of Allied Country Served in		7. Branch of Service		
	9. Does any other eligible Veteran own interest in this property? YES NO If YES, provide name		8. Please Check One.		
	<input type="radio"/> YES <input type="radio"/> NO <input type="text"/>		<input type="radio"/> US Citizen at time of entry into Service <input type="radio"/> Alien but resident of NH at time of entry into Service		
	STEP 3 EXEMPTIONS	STANDARD EXEMPTIONS			
10. <input type="checkbox"/> Elderly Exemption (Must be 65 years of age on or before April 1 of year for which exemption is claimed) (RSA 72:39-a) (Enter numbers only MMDDYYYY) 10a. Applicant's Date of Birth <input type="text"/> 10b. Spouse's Date of Birth <input type="text"/>					
11. <input type="checkbox"/> Improvements to Assist Persons with Disabilities (RSA 72:37-a)					
LOCAL OPTIONAL EXEMPTIONS (If adopted by city/town)					
12. <input type="checkbox"/> Blind Exemption (RSA 72:37)		<input type="checkbox"/> Solar Energy Systems Exemption (RSA 72:62)			
<input type="checkbox"/> Deaf Exemption (RSA 72:38-b)		<input type="checkbox"/> Wind-Powered Energy Systems Exemption (RSA 72:66)			
<input type="checkbox"/> Disabled Exemption (RSA 72:37-b)		<input type="checkbox"/> Woodheating Energy Systems Exemption (RSA 72:70)			
<input type="checkbox"/> Electric Energy Storage Systems Exemption (RSA 72:85)					
STEP 4 RESIDENCY		13. <input type="checkbox"/> NH Resident for One Year preceding April 1 in the year in which the tax credit is claimed (Veterans' Tax Credit)			
		<input type="checkbox"/> NH Resident for Five Consecutive Years (Deaf) or At least Five Years (Disabled) preceding April 1 in the year the exemption is claimed <input type="checkbox"/> NH Resident for Three Consecutive Years preceding April 1 in the year the exemption is claimed (Elderly Exemption)			
STEP 5 OWNERSHIP	14. Do you own 100% interest in this residence? <input type="radio"/> Yes <input type="radio"/> No If NO, what percent (%) do you own? <input type="text"/>				
STEP 6 SIGNATURES	Under penalties of perjury, I declare that I have examined this document and to the best of my belief the information herein is true, correct and complete.				
	SIGNATURE (IN INK) OF PROPERTY OWNER		DATE		
	SIGNATURE (IN INK) OF PROPERTY OWNER		DATE		

PROPERTY OWNER NAME

PROPERTY OWNER NAME

TAX MAP | BLOCK | LOT

PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS

GENERAL INSTRUCTIONS

WHO MAY FILE	Applicant must be qualified as of April 1 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 1 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 1 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 grantor/revocable trust, equitable title, or beneficial interest for life in the subject property.		
WHERE TO FILE	Form PA-29 must be filed with the municipal assessing officials of the city/town where the tax credit or exemption is being requested.		
WHEN TO FILE	Form PA-29 must be filed by April 15 preceding the setting of the tax rate. The municipal assessing officials shall send written notice to the taxpayer of their decision by July 1 prior to the date of notice of tax. Failure of the municipal assessing officials to respond shall constitute a denial of the application. Example: If you are applying for a tax credit and/or an exemption for the 2014 property taxes, which are due no earlier than December 1, 2014, you have until April 15, 2014, to file this form. The municipal assessing officials have until July 1 to send notice of their decision. Failure of the municipal assessing officials to respond shall constitute a denial of the application. A late response or failure to respond by municipal assessing officials does not extend the appeal period. Date of filing is when the completed application is either hand-delivered to the municipality, postmarked by the post office, or receipted by an overnight delivery service. Pursuant to RSA 72:33, I-a, "If any person, otherwise qualified to receive an exemption or credit, shall satisfy the selectmen or assessors that he or she was prevented by accident, mistake, or misfortune from filing a permanent application or amended permanent application on or before April 15 of the year in which he or she desires the exemption to begin, said officials may receive the application at a later date and grant an exemption or credit for that tax year..."		
APPEAL PROCEDURE	If an application for a property tax exemption or tax credit is denied by the municipality, an applicant may appeal in writing on or before September 1 following the date of notice of tax under RSA 72:1-d, to the NH Board of Tax and Land Appeals (BTLA) or to the Superior Court in the county where the property is located. Example: If you were denied an exemption from your 2014 property taxes, you have until September 1, 2015, to appeal. Forms for appealing to the BTLA may be obtained from the NH BTLA, 107 Pleasant Street, Concord, NH 03301; their website at www.nh.gov/btla ; or by calling (603) 271-2578. Be sure to specify EXEMPTION APPEAL .		
TAX CREDITS	Tax credits approved will be deducted from the 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	Applicant must have resided in this state for at least three consecutive years preceding April 1 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 five 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 residence per RSA 72:39-a, I(c), which includes the housing unit, which is the person's principle 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 and 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 COMPLIANCE	Individuals who need auxiliary aids for effective communication 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.		

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

EXEMPTION	AMOUNT OF EXEMPTION	WHO MAY APPLY
SOLAR ENERGY SYSTEMS RSA 72:61 and RSA 72:62	Determined by vote of the municipality pursuant to RSA 72:62.	Any person owning real property equipped with a solar energy heating or cooling system, as defined in RSA 72:61.
WOODHEATING ENERGY SYSTEMS RSA 72:69 and RSA 72:70	Determined by vote of the municipality pursuant to RSA 72:70.	Any person owning real property equipped with a woodheating energy system, as defined in RSA 72:69.
WIND-POWERED ENERGY SYSTEMS RSA 72:65 and RSA 72:66	Determined by vote of the municipality pursuant to RSA 72:66.	Any person owning real property equipped with a wind-powered energy system, as defined in RSA 72:65.
ELECTRIC ENERGY STORAGE SYSTEMS RSA 72:84 and RSA 72:85	Determined by vote of the municipality pursuant to RSA 72:85.	Any person owning real property equipped with an electrical energy storage system, as defined in RSA 72:84.