

Standard and Optional Veterans' Tax Credit Criteria (RSA 72:28)

Tax Credit for Service – Connected Total Disability Criteria (RSA 72:35)

Tax Credit for Surviving Spouse (RSA 72:29-a)

Certain Disabled Veterans Exemption (RSA 72:36-a)

The following eligibility requirements will apply:

- Must be owner of the property and the owner's primary residence as of April 1 of the year the application is submitted.
- For RSA's 72:35, 72:29-a and 72:36-a applicant shall have been a resident of the municipality on April 1 of the year in which the credit is claimed.
- For RSA's 72:28, must be a resident of the State of New Hampshire for one-year preceding April 1 of the year in which the credit is claimed.
- Must have served in a qualifying war or conflict
- Must have served, at minimum, 90 days active duty
- Must have been honorably discharged or separated from service
- Owner must file a Permanent Application for Property Tax Credit / Exemption (PA-29) by April 15 with supporting documents (see below).

If qualified, a credit will be deducted from your real estate tax bill. The filing deadline is April 15. The following documentation is required to be submitted with the application.

- Documentation of Service (usually the Form DD214, however a list of qualifying papers can be found at <https://www.revenue.nh.gov/mun-prop/property/documents/veterans-verify-military.pdf>)
- If ownership of the property is in a trust, we will need to see a copy of the trust. We will only retain the two or three pages necessary to show a beneficial interest by the applicant. And Statement of Qualification Form (PA-33) must be filed.
- Documentation from the Department of Veterans Affairs verifying rating to be totally and permanently disabled due to a service-connected injury.
- If the surviving spouse is applying, the death certificate of the veteran must be provided.
- If the spouse is applying, the marriage certificate must be provided.
- For RSA 72:36-a – the application must supply a letter from the VA certifying that the veteran did receive assistance from the VA in acquiring his / her residential real estate