

4/11/2013

Exemption Requests

		If property in trust				Income		Qualifying Dates	If unable to find DD- 214	Due Dates
		PA-29	PA-33	DP-08	PA-30	Info sheet	work sheet			
1	VETERAN	X	X					X	X	April 15
2	DISABLED VETERAN	X	X					X	X	April 15
3	ELDERLY	X	X			X	X			April 15
4	BLIND	X	X			X	X			April 15
5	DISABLED	X	X			X	X			April 15
6	LOW/MODERATE INCOME			X						May 1-June 30
7	Elderly/Disabled Deferral				X					

- 1 T/C reviews and submits to Selectmen for approval
- 2 T/C reviews and submits to Selectmen for approval
- 3 T/C provides forms /AA reviews
- 4 T/C provides forms /AA reviews
- 5 T/C provides forms /AA reviews
- 6 Form mailed directly to applicants from State/ we can provide form, mailed to State
- 7 T/C provides forms /AA reviews

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 or contact your city/town.

STEP 1 NAME AND ADDRESS	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			
STEP 2 VETERANS' TAX CREDIT/EXEMPTION	1 Veteran's Name	3 Date of Discharge/Release from Military Service		
	2 Date of Entry into Military Service			
	4 <input type="checkbox"/> Veteran <input type="checkbox"/> Spouse <input type="checkbox"/> Surviving Spouse	<input type="checkbox"/> Veterans' Tax Credit <input type="checkbox"/> Credit for Service Connected Total and Permanent Disability <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 _____		
	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		
STEP 3 OTHER EXEMPTIONS	11 <input type="checkbox"/> Elderly Exemption Applicant's Date of Birth _____ Must be 65 years of age on or before April 1st of year for which exemption is claimed.	Spouse's Date of Birth _____		
	12 <input type="checkbox"/> Disabled Exemption <input type="checkbox"/> Blind Exemption <input type="checkbox"/> Deaf Exemption	<input type="checkbox"/> Solar Energy Systems Exemption <input type="checkbox"/> Woodheating Energy Systems Exemption <input type="checkbox"/> Wind-Powered Energy Systems Exemption		
STEP 4 IMPROVEMENTS	13 <input type="checkbox"/> Improvements to Assist Persons with Disabilities	<input type="checkbox"/> Improvements to Assist the Deaf		
STEP 5 RESIDENCY	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 Five Consecutive Years preceding April 1st in the year the exemption is claimed (Disabled & Deaf Exemptions) <input type="checkbox"/> NH Resident for Three Consecutive Years preceding April 1st in the year the exemption is claimed (Elderly Exemption)			
STEP 6 OWNER-SHIP	15 Do you own 100% interest in this residence? <input type="checkbox"/> Yes <input type="checkbox"/> No If NO, what percent (%) do you own? _____			
STEP 7 SIGNATURES	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			
WHEN TO FILE	Deadline: Form PA-29 must be filed by April 15th preceding the setting of the tax rate. The assessing officials shall send written notice to the taxpayer of their decision by July 1st prior 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 off your 2013 property taxes, which are due no earlier than December 1, 2013, then you have until April 15th, 2014 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.			
APPEAL PROCEDURE	A late response or a failure to respond by assessing officials does not extend the appeal period. 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. 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 September 1st 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. Forms for appealing to the BTLA may be obtained from the NH BTLA, 107 Pleasant Street, Concord, NH 03301, their web site at www.nh.gov/btla or by calling (603) 271-2578. Be sure to specify EXEMPTION APPEAL .			

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

MUNICIPAL AUTHORIZATION

CITY/TOWN TAX MAP # _____ BLOCK # _____ LOT # _____

VETERANS' TAX CREDIT

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

VETERANS' EXEMPTION

Total Exemption (a) Veteran (b) Surviving Spouse

Granted Denied Date _____

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 \$ _____
			80 + years of age \$ _____
Asset Limits			
Single	\$ _____	\$ _____	
Married	\$ _____	\$ _____	

OTHER EXEMPTIONS

	Amount \$	Granted	Denied	Date
<input type="checkbox"/> Elderly Exemption	_____	<input type="checkbox"/>	<input type="checkbox"/>	_____
<input type="checkbox"/> Disabled Exemption	_____	<input type="checkbox"/>	<input type="checkbox"/>	_____
<input type="checkbox"/> Improvements to Assist the Deaf	_____	<input type="checkbox"/>	<input type="checkbox"/>	_____
<input type="checkbox"/> Improvements to Assist Persons with Disabilities	_____	<input type="checkbox"/>	<input type="checkbox"/>	_____
<input type="checkbox"/> Blind Exemption	_____	<input type="checkbox"/>	<input type="checkbox"/>	_____
<input type="checkbox"/> Deaf Exemption	_____	<input type="checkbox"/>	<input type="checkbox"/>	_____
<input type="checkbox"/> Solar Energy Systems Exemption	_____	<input type="checkbox"/>	<input type="checkbox"/>	_____
<input type="checkbox"/> Woodheating Energy Systems Exemption	_____	<input type="checkbox"/>	<input type="checkbox"/>	_____
<input type="checkbox"/> Wind-Powered Energy Systems Exemption	_____	<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 a 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 72:38-b RSA 72:37-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.	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.
ELDERLY, DEAF & DISABLED FINANCIAL QUALIFICATIONS RSA 72:39-a RSA 72:38-b RSA 72:37-b	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 CREDIT/ EXEMPTION	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 EXEMPTIONS	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.		
STEP 4 IMPROVE- MENTS	Line 12 Check the appropriate box or boxes to indicate the exemption(s) you are applying for. 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.		

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

Web site for the Veterans' qualifying medals and discharge papers: 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
STANDARD TAX CREDIT RSA 72:28	\$50 (\$51-\$500 if RSA 72:28-a is adopted) is subtracted from the taxes due on the applicant's RESIDENTIAL property occupied as veteran's principal place of abode. For Veterans surviving spouse: See RSA 72:28 II. For Prolation: 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.
SURVIVING SPOUSE TAX CREDIT 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.
SERVICE-CONNECTED TOTAL DISABILITY TAX CREDIT 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: <ul style="list-style-type: none"> 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.
EXEMPTION FOR CERTAIN DISABLED SERVICE-MEN RSA 72:36-a	"...shall be exempt from all taxation on said homestead..."	Any person, who: <ul style="list-style-type: none"> 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
IMPROVEMENTS TO ASSIST PERSONS WITH DISABILITIES 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
DISABLED 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.
NOTE: See Financial Qualifications on page 3.		
BLIND EXEMPTION 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.
DEAF EXEMPTION 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.
SOLAR ENERGY SYSTEMS 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.
WOODHEATING ENERGY SYSTEMS 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.
WIND-POWERED ENERGY SYSTEMS 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.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
STATEMENT OF QUALIFICATION
For Property Tax Credit or Exemption Under RSA 72:33, V
(to be submitted with Form PA-29)

USE THIS FORM ONLY IF YOUR PROPERTY IS HELD IN A TRUST OR AS A LIFE ESTATE

WHO	To be completed by property owners wishing to establish their status as holding equitable title/the beneficial interest owner of a trust, or holding a life estate in a property.
WHY	Chapter 102, Laws of 1994 has made it possible for a property owner to put their property into a trust or life estate and still be eligible for the property tax credit or exemption for which they were qualified.
WHEN	This completed form shall be submitted with the Permanent Application Form PA-29 (RSA 72:33) for property tax credit or exemption, to the local assessing officials of the City/Town in which such application is filed. The completed Form PA-33 becomes a permanent document and does not need to be refilled unless the status of the trust or life estate is changed or altered.

TYPE OR PRINT		LAST NAME	FIRST NAME	INITIAL
MAILING ADDRESS				
CITY/TOWN	STATE	ZIP CODE		
LOCATION OF PROPERTY:	ADDRESS	CITY/TOWN		

I am eligible for a property tax credit or exemption against the property for which a Permanent Application Form PA-29, has been made, and do qualify as the owner of the property under 72:29, VI based upon the following: (check one)

- Equitable title holder, life interest or beneficial interest owner of a trust**
If this statement is checked, you must supply a copy of:
- (a) a Trust Instrument as defined in RSA 564-B:1-103 (20) **OR**
 - (b) a Certification of Trust prepared in accordance with RSA 564-B:10.

Name of Trust: _____

- Life estate owner**
If this statement is checked, you must supply a copy of the deed showing the assigned ownership of the life estate.

All documents submitted shall be handled to protect the privacy of the applicant.

Explanation or additional details: _____

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.

X SIGNATURE (IN INK) _____ DATE _____

PRINT NAME _____ TELEPHONE NUMBER _____

Forms and Documents Verifying a Veteran's Active Military Service

List provided by NH Office of Veterans Services

- DD Form 214 from any branch of the armed forces;
- DD Form 215 from any branch of the armed forces;
- DD Form 217 from any branch of the armed forces;
- GSA Form 6954 from the National Archives;
- NA Form 13038 from the National Archives;
- NA Form 13041 from the National Archives;
- NAVCG Form 2510 from the United States Coast Guard;
- NAVMC Form 70-PD from the United States Marine Corps;
- NAVMC Form 78-PD from the United States Marine Corps;
- NAVPERS Form 553 from the United States Navy;
- NAVPERS Form 554 from the United States Navy;
- NAVPERS Form 660 from the United States Navy;
- NAVPERS Form 661 from the United States Navy;
- WD AGO Form 53-55 from the United States Army;
- WD AGO Form 53-98 from the United States Army;
- WD AGO Form 755 from the United States Army;
- Verification of Service letter from the United States Department of Veterans Affairs;
- Summary of Military Service Record from the New Hampshire Korean War Bonus application;
- Other documents approved by the Director of the NH Office of Veterans Services .

Current as of: June 25, 2010

The above (excepted from HB 1372) is a list of forms and documents that are usually sufficient for verifying a veteran's active military service.

For a document to be acceptable in verifying a veteran's active military service, it must show (in addition to sufficient identification data) at least three key pieces of information:

- a date of entry into active duty,
- a date of separation or release from active duty, and
- the character of the discharge (proof of honorable discharge or separation).

TITLE V TAXATION

CHAPTER 72

PERSONS AND PROPERTY LIABLE TO TAXATION

Property Taxes

Section 72:28

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

- I. The standard veterans' tax credit shall be \$50.
- II. The optional veterans' tax credit, upon adoption by a city or town pursuant to RSA 72:27-a, shall be an amount from \$51 up to \$500. The optional veterans' tax credit shall replace the standard veterans' tax credit in its entirety and shall not be in addition thereto.
- III. Either the standard veterans' tax credit or the optional veterans' tax credit shall be subtracted each year from the property tax on the veteran's residential property. However, the surviving spouse of a resident who suffered a service-connected death may have the amount subtracted from the property tax on any real property in the same municipality where the surviving spouse is a resident.
- IV. The following persons shall qualify for the standard veterans' tax credit or the optional veterans' tax credit:
 - (a) Every resident of this state 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, provided that Title 10 training for active duty by a member of a national guard or reserve shall be included as service under this subparagraph;
 - (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.
- 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.

Source: 1871, 13:1. GL 54:2. PS 56:4. 1907, 95:1. 1919, 54:1. 1921, 12:3; 103:1. 1923, 68:2. PL 60:26. 1941, 157:1. RL 73:29. 1943, 174:1. 1944, 4:1. 1947, 240:1, par. 29. 1949, 167:1. 1951, 132:1. RSA 72:28. 1955, 289:1. 1963, 49:1; 118:1; 324:1. 1967, 35:1, 2; 219:1, 2. 1971, 303:1. 1975, 282:1. 1976, 42:1, 2. 1977, 61:1. 1979, 288:2. 1981, 215:1. 1989, 64:1; 270:1. 1991, 70:3-6. 1992, 70:3. 1993, 73:3, 10; 262:1. 2003, 299:2. 2005, 126:1, eff. April 1, 2006. 2013, 254:2, eff. July 24, 2013.

Qualifying Awards for the Veterans' Tax Credit For Wars or Conflicts after May 8, 1975

List provided by NH State Veterans Council

Any of the following medals shall be considered a "theater of operations service medal" for the purposes of qualifying a veteran for the Veterans' Tax Credit in RSA 72:28. Typically, the medal will appear on the discharge papers (such as the DD214), except for those who earned the medal, but were discharged prior to the award. There must be documentation to qualify.

- Armed Forces Expeditionary Medal
- Navy Expeditionary Medal
- Marine Corps Expeditionary Medal
- Southwest Asia Service Medal
- Kuwait Liberation Medal
- Kosovo Campaign Medal
- Global War on Terrorism Expeditionary Medal
- Afghanistan Campaign Medal
- Iraq Campaign Medal

In addition, in the absence of evidence to the contrary, the award of the following decorations shall also be considered evidence of a veteran's combat service and qualification for the Veterans' Tax Credit:

Reference: "Y" Device: "V" stands for Valor, and it is awarded to denote combat service.
If so specified, the medal must have the "V" Device to be valid.

- Air Force Cross
- Air Force Outstanding Unit Award with "V" Device
- Air Medal with "V" Device
- Army Commendation Medal with "V" Device
- Bronze Star Medal with "V" Device
- Combat Action Ribbon
- Combat Infantryman Badge
- Combat Medical Badge
- Combat Aircrew Insignia
- Distinguished Flying Cross
- Distinguished Service Cross
- Joint Service Commendation Medal with "Y" Device
- Medal of Honor
- Navy Commendation Medal with "Y" Device
- Navy Cross
- Purple Heart
- Silver Star

Current as of April 25, 2005

Website: www.nh.gov/revenue/property_tax references this list and the Veterans Qualifying Discharge Papers list.

The state legislature passed (and Governor Benson signed into law) SB 531 with an effective date of July 23, 2004. This new law clarifies the Veterans Property Tax Credit in RSA 72:28 by defining the term "theater of operations service medal" for any war or armed conflict that has occurred since May 8, 1975 as any medal, ribbon or badge awarded to a member of the armed forces which establishes that the member served in a theater of war or armed conflict, as determined by the Director of NH State Veterans Council, with written notification to the Department of Revenue Administration. The NH State Veterans Council provided the list of medals, ribbons or badges that qualify a veteran for the property tax credit.

Military members who served (or are currently serving) in Afghanistan or Iraq will eventually be awarded the Global War on Terrorism Expeditionary Medal, the Afghanistan Campaign Medal, or Iraq Campaign Medal, which are on the list of qualifying awards. We plan to update the list as often as necessary to keep it current and accurate. If anyone has any questions or comments regarding the specific medals, please refer them to the Director of the NH State Veterans Council at (603) 624-9230.

Forms and Documents Verifying a Veteran's Active Military Service

List provided by NH State Veterans Council

- DD Form 214 from any branch of the armed forces;
- DD Form 215 from any branch of the armed forces;
- DD Form 217 from any branch of the armed forces;
- GSA Form 6954 from the National Archives;
- NA Form 13038 from the National Archives;
- NA Form 13041 from the National Archives;
- NAVCG Form 2510 from the United States Coast Guard;
- NAVMC Form 70-PD from the United States Marine Corps;
- NAVMC Form 78-PD from the United States Marine Corps;
- NAVPERS Form 553 from the United States Navy;
- NAVPERS Form 554 from the United States Navy;
- NAVPERS Form 660 from the United States Navy;
- NAVPERS Form 661 from the United States Navy;
- WD AGO Form 53-55 from the United States Army;
- WD AGO Form 53-98 from the United States Army;
- WD AGO Form 755 from the United States Army;
- Verification of Service letter from the United States Department of Veterans Affairs;
- Summary of Military Service Record from the New Hampshire Korean War Bonus application;
- Other documents approved by the Director of the NH State Veterans Council.

Current as of: June 23, 2004

Search for this list and the qualifying medals list at website: www.nh.gov/revenue/property_tax

The above (excepted from HB 1372) is a list of forms and documents that are usually sufficient for verifying a veteran's active military service.

For a document to be acceptable in verifying a veteran's active military service, it must show (in addition to sufficient identification data) at least three key pieces of information:

- a date of entry into active duty,
- a date of separation or release from active duty, and
- the character of the discharge (proof of honorable discharge or separation).