

VETERANS CREDIT -The following credits are available:

- A. **Veterans Credit:** (for qualifying Veterans, their Spouse or Widow) Qualifying applicants receive a \$500 credit for the tax year (\$250 off each bill)
- B. **Service Connected Total & Permanent Disability** – Qualifying applicants receive a \$2,000 credit for the tax year (\$1,000 off each bill).
- C. **Surviving Spouse** of any person who was killed or who died while on active duty in the armed forces of the U.S. – Qualifying applicants receive a \$2,000 credit for the tax year (\$1,000 off each bill).
- D. **Total Exemption** -there is a total exemption available for applicants who meet all requirements of State RSA 72:36-a (examples: double amputee, paraplegic, or blindness in both eyes as a result of service connection and who owns a specially adapted homestead acquired with VA assistance.)

- 1. All applicants must file a *New Hampshire Department of Revenue Administration FORM PA-29 (Permanent Application for Property Tax Credit I Exemptions)* with the Assessor and provide a copy of Discharge papers (DD-214) at the time of filing.
- 2. Applicants will receive written notification from the Assessor for both approval and denials of the credit.
- 3. Applications received after April 15, if approved, will not receive the Tax Credit until the following Tax Year.
- 4. Application FORM PA-29 is available in the Assessing Office along with the current lists of qualifying Service Periods and Service Medals for the Veterans Tax Credit.
- 5. 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.

Please feel free to contact the Assessing Department with any questions you may have regarding Tax Credits available to Veterans.

Mary Beth Walker, City Assessor 603-692-9518
General Questions 603-692-9520