

Understanding Tax Credits for Veterans

Town of Dummer

A tax credit is deducted from the amount of property taxes owed by a taxpayer.

RSA 21:50 Definitions. –

"I. (a) "Veteran" means any person who:

- (1) Served in the United States armed forces for more than 4 years and continues to serve; or
- (2) Has been discharged or released from duty in the United States armed forces with:
 - (A) An honorable discharge; or
 - (B) An uncharacterized discharge based on a service-connected injury, illness, or disability.

RSA 72:29 Definitions. –

"I. The word "resident" as used in RSA 72:28, RSA 72:28-b and RSA 72:28-c shall mean a person who has resided in this state for at least one-year preceding April 1, in the year in which the tax credit is claimed.

II. The term "residential real estate" for the purposes of RSA 72:28-34, inclusive, shall mean the real estate which the person qualified for an exemption or a tax credit thereunder occupies as his principal place of abode together with any land or buildings appurtenant thereto and shall include manufactured housing if used for said purpose..."

RSA 72:28 Optional Veterans' Tax Credit \$300

"...(a) Every resident of this state who is a veteran, as defined in RSA 21:50, and served not less than 90 days on active service in the armed forces of the United States in any qualifying war or armed conflict listed in this section (see RSA 72:28 V for additional information), and continues to serve or was honorably discharged or an officer who continues to serve or was honorably separated from service; or the spouse or surviving spouse of such resident, provided that training for active duty by a member of the 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..."

RSA 72:28-b All Veterans' Tax Credit \$300

"...IV. A person shall qualify for the all veterans' tax credit if the person is a resident of this state who is a veteran , as defined in RSA 21:50, and served not less than 90 days on active service in the armed forces of the United States and continues to serve or was honorably discharged or an officer who continues to serve or was honorably separated from service; or the spouse or surviving spouse of such resident, provided that training for active duty or state active duty by a member of the 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 or RSA 72:35."

RSA 72:29-a Surviving Spouse \$1000

"I. The surviving spouse of any person who was killed or died while on active duty in the armed forces of the United States or any of the armed forces of any of the governments associated with the United States in the wars, conflicts or armed conflicts, or combat zones set forth in RSA 72:28, shall receive a tax credit ...for the taxes due upon the surviving spouse's real and personal property, whether residential or not, in the same municipality where the surviving spouse is a resident..."

RSA 72:35 Tax Credit for Service-Connected Total Disability \$1000

“I. Any person who has been honorably discharged or an officer honorably separated from the military service of the United States and who has total and permanent service-connected disability, or who is a double amputee or paraplegic because of service-connected injury, or the surviving spouse of such a person, shall receive a standard yearly tax credit...on the person's residential property...”

HOW TO APPLY:

If you meet the qualifications for any of the tax credits for Veterans, please submit the following documents to the Town of Dummer:

- Form PA-29 Permanent Application for Property Tax Credits/Exemptions
- Department of Defense Form DD214 Member 4 (Discharge Paper) or Veteran State Council Approved Document.
- Documentation from the Department of Veterans Affairs verifying rating to be totally and permanently disabled due to a service-connected injury, if applicable.
- If ownership of the property is in a trust, we will need to see a copy of the trust and NH State Form PA-33 must be submitted.
- 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.
- Proof of birth date (copy of birth certificate or driver’s license)
- Proof of residency (utility bill, phone bill, rental lease, etc.) **tax bill does not prove residency**

To obtain a free copy of your DD 214 and SF 180, please visit:

<http://www.archives.gov/veterans/military-service-records/>

APPLICATION DUE DATE/DEADLINE: APRIL 15TH

Once the application and supporting documents are received, they will be reviewed by the Select Board to determine if the specific criteria has been met. The applicant will be notified, by mail, of the board’s decision.

If approved, half of the tax credit amount will be applied to the first issue property tax bill and the remaining half of the tax credit amount will be applied to the second issue property tax bill. The credit will become permanent. However, the Town reserves the right to periodically request verification of residency, property ownership and/or criteria.

Please call the Town Office at (603) 449-2468 with any questions.