TOWN OF HOLDERNESS
NEW HAMPSHIRE

RE: Veteran's Credit

Dear Property Owner:

Attached is an application for a Veterans Credit.

The current credit amounts are as follows:

Standard Tax Credit:	$ 500.00
Service Connect Total & Permanent Disability:	$2,000.00

Along with this application the following items must be submitted in order for the town to process your application:

A) The Completed PA-29 Form

B) DD-214 or discharge papers indicating Honorable discharge falling in the allowable dates;

C) Drivers Licenses, or proof of residence;

D) And IF your property is in a trust, the Trust paperwork indicating you are a beneficiary of the trust or have life estate to the trust & a PA-33 form.

If you have any questions please feel free to contact this office.

Sincerely,
Anne Abear
Municipal Secretary

1089 Route 3, P.O. Box 203 • Holderness, NH 03245-0203 • Phone: (603) 968-2145 • Fax: (603) 968-9954
Email: holderness@adelphia.net • Website: holderness-nh.gov

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;

(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, eff. April 1, 1993. 2003, 299:2, eff. April 1, 2003. 2005, 126:1, eff. April 1, 2006.

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: "V" 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 "V" Device**
- Medal of Honor
- Navy Commendation Medal **with "V" 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 Dennis J. Viola, Director of the NH StateVeterans 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 (excerpted 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).

FORM
PA-29

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

PERMANENT APPLICATION FOR PROPERTY TAX CREDIT/EXEMPTIONS

DUE DATE APRIL 15 th 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.revenue.nh.gov 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 CREDITS/ EXEMPTION

1 Veteran's Name

2 Date of Entry into Military Service | 3 Date of Discharge/Release from Military Service

4 ☐ Veteran ☐ Veterans' Tax Credit
☐ Spouse ☐ Credit for Service Connected Total and Permanent Disability
☐ Surviving Spouse ☐ 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 ☐ US Citizen at time of entry into the Service 8 ☐ Alien but Resident of NH at time of entry into the Service

9 Does any other eligible Veteran own interest in this property? ☐ No ☐ Yes If **YES**, give name_____
10 ☐ Total Veteran Exemption ☐ (a) Veteran ☐ (b) Surviving Spouse of that Veteran

STEP 3 OTHER EXEMP-TIONS

11 ☐ Elderly Exemption Applicant's Date of Birth _____ Spouse's Date of Birth _____
Must be 65 years of age on or before April 1st of year for which exemption is claimed.

12 ☐ Disabled Exemption ☐ Solar Energy Systems Exemption
☐ Blind Exemption ☐ Woodheating Energy Systems Exemption
☐ Deaf Exemption ☐ Wind-Powered Energy Systems Exemption

STEP 4 IMPROVE-MENTS

13 ☐ Improvements to Assist Persons with Disabilities ☐ Improvements to Assist the Deaf

STEP 5 RESIDENCY

14 ☐ This is my primary residence
☐ NH Resident for one year preceding April 1st in the year in which the tax credit is claimed (Veterans' Credit)
☐ NH Resident for **Five Consecutive Years** preceding April 1st in the year the exemption is claimed (Elderly, Disabled & Deaf Exemptions)

STEP 6 OWNERSHIP

15 Do you own 100% interest in this residence? ☐ Yes ☐ No If **NO**, what percent (%) do you own?_____

STEP 7 SIGNA-TURES

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

PROPERTY OWNER'S NAME

PROPERTY OWNER'S NAME

TAX MAP/BLOCK/LOT

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 2005 property taxes, which are due no earlier then December 1, 2005, then you have until April 15th, 2005 to file this form. The assessing officials have until July 1st, 2005 to send notice of their decision. Failure of the assessing officials to respond shall constitute a denial of the application.

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.

APPEAL PROCE-DURE

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 2005 property taxes, you have until September 1, 2006, 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**.

FORM
PA-29

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

		Granted	Denied	Date
☐ Veterans' Tax Credit $50 minimum (to $500)	Amount $	☐	☐	
☐ Service Connected Total & Permanent Disability $700 minimum to $2000	Amount $	☐	☐	
☐ Surviving Spouse of Veteran Who Was Killed or Who Died on Active Duty $700 minimum (to $2000)	Amount $	☐	☐	

☐ Review Discharge Papers (ei: Form DD214), Form # _____

☐ Other Information _____

VETERANS' EXEMPTION

			Granted	Denied	Date
☐ Total Exemption	☐ (a) Veteran	☐ (b) Surviving Spouse	☐	☐	

APPLICABLE ELDERLY AND DISABLED EXEMPTION (OPTIONAL) INCOME AND ASSET LIMITS

Income Limits	65 - 74 years of age	75 - 79 years of age	80 + years of age	Disabled Exemption
Single	$	$	$	$
Married	$	$	$	$
Assets Limits	**65 - 74 years of age**	**75 - 79 years of age**	**80 + years of age**	**Disabled Exemption**
Single	$	$	$	$
Married	$	$	$	$

OTHER EXEMPTIONS

		Granted	Denied	Date
☐ Elderly Exemption	Amount $	☐	☐	
☐ Disabled Exemption	Amount $	☐	☐	
☐ Improvements to Assist the Deaf	Amount $	☐	☐	
☐ Improvements to Assist Persons with Disabilities	Amount $	☐	☐	
☐ Blind Exemption	Amount $	☐	☐	
☐ Deaf Exemption	Amount $	☐	☐	
☐ Solar Energy Systems Exemption	Amount $	☐	☐	
☐ Woodheating Energy Systems Exemption	Amount $	☐	☐	
☐ Wind-Powered Energy Systems Exemption	Amount $	☐	☐	

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