

**Veteran's or Veteran's Spouse Credits  
Requirements, conditions, and instructions  
The official deadline for filing the application is  
April 1, 2021 Effective for the December 2021 tax bill**

**ASSESSOR'S OFFICE  
95 Amesbury Road  
Kensington, NH 03833  
772-5423x3**

I. Veteran's Credits RSA 72:28 provides a credit in the amount of \$500 per Year.

**II. APPLICANT REQUIREMENTS:**

- Must be the owner of record on or before April 1, 2018
- Must occupy the property as their principal place of abode
- Must have been a resident of New Hampshire for at least one (1) year preceding April 1st of the year in which the exemption is claimed.
- If the applicant has a Life Estate in the property he/she must file PA-33 (Statement of Qualification)
- **If the property is owned by a trust the applicant must be the true and lawful Beneficial Interest Owner of the Trust that qualifies under the same guidelines as any other owner of property. Applicant must file Form PA-33 (Statement of Qualification) for property owned by a trust & satisfy the assessor that the applicant is a true beneficiary of the trust.**

**If applying for Service Connected Total & Permanent Disability, submit a copy of the rating from the Department of Veteran's Affairs verifying 100% disability & that the disability is service connected**

**Filing:**

- **Veterans Tax Credit Requirements, Conditions, and Instructions** (this page) is available on-line.
- **PERMANENT APPLICATION FOR PROPERTY TAX CREDIT/EXEMPTIONS** (Form PA29) required by RSA 72:33 must be filed;
- **In the case of a Trust or Life Estate, Form PA-33 is also required;**
- **Submit a copy of a document (DD-214) to verify 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).

**NEW HAMPSHIRE STATE LAW THAT SETS CRITERIA FOR WHO QUALIFIES  
FOR THE VETERAN'S CREDIT:**

**According to RSA 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 \$750. 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 on active service 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. 2016, 217:9, eff. Aug. 8, 2016. 2018, 148:1, eff. Apr. 1, 2018.

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

List provided by NH Office Of Veterans Services

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.

- **Afghanistan Campaign Medal**
- **Armed Forces Expeditionary Medal**
- **Global War on Terrorism Expeditionary Medal**
- **Iraq Campaign Medal**
- **Kosovo Campaign Medal**
- **Kuwait Liberation Medal**
- **Marine Corps Expeditionary Medal**
- **Navy Expeditionary Medal**
- **Southwest Asia Service 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: June 25, 2010

Website [www.nh.gov/revenue/property\\_tax](http://www.nh.gov/revenue/property_tax) references this list and the **Veterans** **Qualifying**  
**Discharge Papers** list.

# Forms and Documents Verifying a Veteran's Active Military Service

## List provided by NH Office of Veterans Service

DD 214 from any branch of the armed forces	NAVPERS 554 from the United States Navy;
DD 215 from any branch of the armed forces	NAVPERS 660 from the United States Navy
DD 217 from any branch of the armed forces	NAVPERS 661 from the United States Navy
DD Form 2 (Retired) NGB Form 22 from the National Guard	NGB Form 22 from the National Guard;
Completed DD Form 4/2 from the National Guard (See note below)	WD AGO 53-55 from the United States Army
GSA Form 6954 from the National Archives	WD AGO 53-98 from the United States Army
NA Form 13038 from the National Archives	WD AGO 755 from the United States Army
NA Form 13041 from the National Archives	Verification of Service letter from the United States Department of Veterans Affairs
NAVCG 2510 from the United States Coast Guard	Summary of Military Service Record from the New Hampshire Korean War Bonus application
NAVMC 70-PD from the United States Marine Corps	Notarized statement of service letter signed by the individual's commanding officer or administrative officer
NAVMC 78-PD from the United States Marine Corps	Other documents approved by the Director of the NH State Veterans Council
NAVPERS 553 from the United States Navy	

Current as of: August 1, 2013

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).

*Note:* Form DD Form 4/2 is a reenlistment form used by all branches of service. It is actually a three part form – 4/1, 4/2 and 4/3. It may or may not show character of discharge.

Revised August 1, 2013 to reflect additions in RSA 21:50, I (b) (Effective 7/24/2013)  
Search for this list and the qualifying medals list at:

[http://www.revenue.nh.gov/munc\\_prop/exemptions-tax-credits/vetex\\_cr.htm](http://www.revenue.nh.gov/munc_prop/exemptions-tax-credits/vetex_cr.htm)

# **ALL VETERAN'S CREDIT:**

**Voted to be acceptable by the town in March of 2019.**

## **72:28-b All Veterans' Tax Credit. –**

- I. A town or city may adopt or rescind the all veterans' property tax credit granted under this section by the procedure in RSA 72:27-a.
- II. The credit granted under this section shall be the same as the amount of the standard or optional veterans' tax credit in effect in the town or city under RSA 72:28. A town or city with an existing standard or optional veterans' tax credit under RSA 72:28 prior to August 18, 2016, adopting the credit under this section, may phase in the amount of the all veterans' tax credit over a 3-year period to match the standard or optional veterans' tax credit.
- III. The all veterans' tax credit shall be subtracted each year from the property tax on the veteran's residential property.
- IV. A person shall qualify for the all veterans' tax credit if the person is a resident of this state who served not less than 90 days on active service in the armed forces of the United States 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 paragraph; provided however that the person is not eligible for and is not receiving a credit under RSA 72:28 or RSA 72:35.

**Source.** 2016, 217:1, eff. Aug. 8, 2016. 2017, 109:1, eff. June 8, 2017.