

Town of Fremont NH Veteran Credit Application Information

NH RSA 72 defines the NH Veteran's credit and application process. This package of information is intended to assist you with the application process and define for you the criteria and rules surrounding the Veteran Credit. Included herewith is excerpts from the statutory language (RSA 72); the updated application form, the Qualifying Awards listing, forms and documents that can be used to verify a Veteran's Active Military Service, and the State's Permanent Application for Property Tax Credit/Exemption form (PA 29).

To be eligible, you must:

- ◇ Reside in and own your property as of April 1 of the tax year applied for;
- ◇ Have been a NH Resident for at least one year prior to the April 1 of the tax year applied for;
- ◇ Meet all criteria as outlined in the statute and have proof of your active military service;
- ◇ Submit the attached green application card and a copy of your DD 214 (or other service record as per the attached list) to the Selectmen's Office no later than April 15th.

Life estate owners must: Sign and submit a Form PA 33 (Statement of Qualification) and submit a copy of the deed showing the assigned ownership of the life estate.

Trust owners must: Sign PA 33 (Statement of Trust Qualification) and submit a copy of the Declaration of Trust, including a list of beneficiaries.

Form PA 33 is available at the Selectmen's Office or on line from the NH Department of Revenue Administration: http://www.revenue.nh.gov/forms/fill-in/pa_33.pdf

All Applicants must also complete and return State Form PA-29 (green card with Town application form). This form will be printed on white paper if application is downloaded from the Town or State website.

The statutes and other lists of information are attached herewith for your information and reference. Please feel free to contact the Selectmen's Office at 895 2226 if you have other questions or need assistance with the application form.

Fremont has adopted a \$500 annual Veteran Credit.

Return completed applications and information to: Town of Fremont Selectmen's Office
Town Hall – 295 Main Street (if coming in person)
PO Box 120 (if sending by mail)
Fremont NH 03044-0120

Once the Selectmen have reviewed your application and determined your eligibility, you will be issued a decision form. It will be granted, denied, or you will be advised that we need more information.

You can reach the Selectmen's Office by email at FremontTownHall@comcast.net or the Town Administrator at FremontTA@comcast.net or by phone at 895 2226.

TITLE V ~ TAXATION
Excerpts from CHAPTER 72
PERSONS AND PROPERTY LIABLE TO TAXATION
Property Taxes

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.

[Paragraph V effective until April 1, 2006; see also paragraph V set out below.]

V. Service in a qualifying war or armed conflict shall be as follows:

(a) "Spanish War" between April 21, 1898 and April 11, 1899;

(b) "Philippine Insurrection" between April 12, 1899 and July 4, 1902, extended to July 15, 1903 for service in the Moro Provinces;

(c) "Boxer Rebellion" between June 16, 1900 and May 2, 1901;

(d) "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;

(e) "World War II" between December 7, 1941 and December 31, 1946;

(f) "Korean Conflict" between June 25, 1950 and January 31, 1955;

(g) "Vietnam Conflict" between December 22, 1961 and May 7, 1975;

(h) "Vietnam Conflict" between July 1, 1958 and December 22, 1961, if the resident earned the Vietnam service medal or the armed forces expeditionary medal; and

(i) 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.

[Paragraph V effective April 1, 2006; see also paragraph V set out above.]

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;

(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.

**** In Fremont, the Veteran's Credit amount is \$500.00 annually, adopted at the 2005 Annual Meeting.**

72:29 Definitions. –

I. The word "resident" as used in RSA 72:28 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.

III. "Exemption" as used in RSA 72 shall mean the amount of money to be deducted from the assessed valuation, for property tax purposes, of real property.

IV. The term "tax credit" as used in RSA 72 shall mean the amount of money to be deducted from the person's tax bill.

V. The term "surviving spouse" as used in RSA 72 shall not include a surviving spouse that has remarried, but if the surviving spouse is later divorced, his or her status as the surviving spouse of a veteran is regained. If the surviving spouse remarries and the new husband or wife dies, he or she shall be deemed the widow or widower of the latest spouse and shall not revert to the status of a surviving spouse of a veteran.

VI. For purposes of RSA 72:28, 29-a, 30, 31, 32, 33, 35, 36-a, 37, 37-a, 37-b, 38-a, 39-a, 62, 66, and 70, the ownership of real estate, as expressed by such words as "owner", "owned" or "own", shall include those who have equitable title or the beneficial interest for life in the subject property.

VII. The term "theater of operations service medal" for the purposes of RSA 72:28-34 shall mean 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 the state veterans council with written notification to the department of revenue administration.

Source. 1947, 240:1, par. 29-g. RSA 72:29. 1955, 289:4. 1963, 118:2. 1991, 70:9, 10. 1993, 73:4. 1994, 102:1; 390:7. 1995, 265:12, eff. Jan. 1, 1996. 2004, 170:2, eff. July 23, 2004; 238:1, eff. June 15, 2004.

72:29-a Surviving Spouse. –

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 in the amount of \$700 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.

II. Upon the adoption of this paragraph by a city or town as provided in RSA 72:27-a, 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 in the amount from \$701 up to \$2,000 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.

Source. 1963, 174:2. 1967, 219:3. 1969, 56:1. 1975, 277:1. 1990, 125:3. 1991, 70:11. 1993, 73:5, eff. June 22, 1993. 2003, 299:3, eff. April 1, 2003.

72:32 Veterans of Allied Forces. – Any person otherwise entitled under the provisions of RSA 72:28, 30 and 31 who being a citizen of the United States, or being a resident of New Hampshire, at the time of his entry therein, served on active duty in the armed forces of any of the governments associated with the United States in

the wars, conflicts or armed conflicts set forth in RSA 72:28 shall be entitled to the tax credit authorized by RSA 72:28.

Source. 1947, 240:1, par. 29-c. 1949, 291:4. RSA 72:32. 1967, 206:4. 1991, 70:14, eff. April 1, 1992.

72:33 Application for Exemption or Tax Credit. –

I. No person shall be entitled to the exemptions or tax credits provided by RSA 72:28, 29-a, 30, 31, 32, 35, 36-a, 37, 37-a, 37-b, 38-b, 39-b, 62, 66, and 70 unless the person has filed with the selectmen or assessors, by April 15 preceding the setting of the tax rate, a permanent application therefor, signed under penalty of perjury, on a form approved and provided by the commissioner of revenue administration, showing that the applicant is the true and lawful owner of the property on which the exemption or tax credit is claimed and that the applicant was duly qualified upon April 1 of the year in which the exemption or tax credit is first claimed, or, in the case of financial qualifications, that the applicant is duly qualified at the time of application. The form shall include the following and such other information deemed necessary by the commissioner:

(a) Instructions on completing and filing the form, including an explanation of the grounds for requesting tax exemptions and credits pursuant to RSA 72.

(b) Sections for information concerning the applicant, the property for which the relief is sought, and other properties owned by the person applying.

(c) A section explaining the appeal procedure and stating the appeal deadline in the event the municipality denies the tax relief request in whole or in part.

(d) A place for the applicant's signature with a certification by the person applying that the application has a good faith basis and the facts in the application are true.

I-a. If any person, otherwise qualified to receive an exemption or credit, shall satisfy the selectmen or assessors that he or she was prevented by accident, mistake, or misfortune from filing a permanent application or amended permanent application on or before April 15 of the year in which he or she desires the exemption to begin, said officials may receive the application at a later date and grant an exemption or credit for that year; but no such application shall be received or exemption or credit granted after the local tax rate has been approved for that year.

II. Any person who changes residence after filing such a permanent application shall file an amended permanent application on or before December 1 immediately following the change of residence. The filing of the permanent application shall be sufficient for said persons to receive these exemptions or tax credits on an annual basis so long as the applicant does not change residence.

III. If the selectmen or assessors are satisfied that the applicant has willfully made any false statement in the application to obtain an exemption or tax credit, they may refuse to grant the exemption or tax credit.

IV. [Repealed.]

V. In addition to the above requirements, applicants for exemption who claim ownership pursuant to RSA 72:29, V shall file with their application an additional statement signed under penalty of perjury, on a form approved and provided by the commissioner of revenue administration, showing they meet the requirements of RSA 72:29, V.

VI. The assessing officials may require applicants for any exemption or tax credit to file the information listed in RSA 72:34, or the statement required by RSA 72:33, V periodically but no more frequently than annually. Failure to file such periodic statements may, at the discretion of the assessing officials, result in a loss of the exemption or tax credit for that year.

Source. 1947, 240:1, par. 29-d. RSA 72:33. 1969, 55:1. 1973, 544:8. 1977, 502:1. 1983, 155:8; 385:1. 1987, 325:1. 1991, 70:14. 1994, 102:2; 390:3, 8. 1995, 265:3, 20. 1996, 140:7. 1997, 281:1, eff. Jan. 1, 1998, at 12:01 a.m. 2003, 131:1, eff. April 1, 2003; 299:25, eff. April 1, 2003 at 12:01 a.m.; 299:6, eff. April 1, 2005; 299:26, eff. April 1, 2005 at 12:01 a.m.

Downloaded from the State General Court website and updated as of 10/02/2006. For a full listing of all NH Statutes, see:

<http://www.gencourt.state.nh.us/rsa/html/NHTOC/NHTOC-V.htm>