



## **PRESS RELEASE**

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### **Contact:**

Jeff Mucciarone

Mobile: 413.454.4179

[jeff@montagnepowers.com](mailto:jeff@montagnepowers.com)

## **NH Department of Revenue Administration Offers Property Tax Relief to Low and Moderate Income Homeowners Through Annual Program**

*Eligible NH homeowners received more than \$900,000 in tax relief last year through the Low and Moderate Income Homeowners Property Tax Relief program*

**Concord, NH** – Eligible New Hampshire homeowners now have the opportunity to receive property tax relief through the [New Hampshire Department of Revenue Administration's](#) (NHDRA) [Low and Moderate Income Homeowners Property Tax Relief](#) program. NHDRA distributed over \$900,000 in tax relief to New Hampshire homeowners last year through the Low and Moderate Income Homeowners Property Tax Relief program and has distributed over \$48 million since the program was established in 2002.

Single homeowners making up to \$37,000 per year and married homeowners making up to \$47,000 per year can apply for relief from the state no later than June 30, 2024. Additionally, the maximum homestead value qualifying for an award is \$220,000.

“The Low and Moderate Income Homeowners Property Tax Relief program is a significant resource for qualified New Hampshire taxpayers statewide and we are working to make sure eligible homeowners are aware of this critical tax relief program,” said NHDRA Commissioner Lindsey Stepp. “Along with focusing on fairly and efficiently administering New Hampshire tax laws and collecting the proper amount of taxes, NHDRA is also always striving to find ways to support our customers—the taxpayers of New Hampshire.”

Eligible applicants for Low and Moderate Income Homeowners Property Tax Relief are:

- Single with adjusted gross income less than or equal to \$37,000; or
- Married or head of New Hampshire household with adjusted gross income less than or equal to \$47,000; and

- Own a homestead subject to the State Education Property Tax; and
- Has resided in that homestead as of April 1, 2023.

NHDRA encourages applicants to file claims electronically using the NHDRA's Granite Tax Connect (GTC) online portal at [www.revenue.nh.gov/gtc](http://www.revenue.nh.gov/gtc). For applicants wishing to file paper claims, the application form (Form DP-8) is available on NHDRA's website at [www.revenue.nh.gov/forms/low-moderate.htm](http://www.revenue.nh.gov/forms/low-moderate.htm). Older versions of the form will not be accepted. Applicants are required to submit their individual income tax returns and final property tax bill for 2023 with the application.

**Taxpayers with questions should call Taxpayer Services at (603) 230-5920.**

NHDRA provided the following tips and guidance to homeowners applying for the Low and Moderate Income Homeowners Property Tax Relief program:

- NHDRA is a state taxing agency and cannot determine an individual's federal tax liability. If applicants are unsure whether they are required to file federally, they may contact the IRS at 1-800-829-1040.
- If an applicant is not required to file with the IRS, they should check the box on the Form DP-8 indicating this.
- Homesteads held in trust must also be verified by the submission of the trust document but may still qualify for relief.
- Applicants must include all required documentation with a completed and signed DP-8 claim form.
- If additional names are included on tax bills, taxpayers must provide a copy of the deed and/or trust documentation, death certificate (if applicable), and a written explanation regarding why the additional name is listed.
- Applicants must be sure the property tax bill is the final bill for the program year.
- Applicants must be sure the property tax bill includes the net assessed value of the property (value after any exemptions such as blind or elderly).
- Invoices showing payment of the tax are not sufficient. DRA must see the net assessed value of the property.
- All claimants must sign the claim.
- If an applicant's federal return is extended, and the return will be filed after the June 30 deadline for the DP-8, the Commissioner may accept late DP-8 claim forms until November 1. These applications must include a copy of the federal extension form, a copy of the federal return, and all other required documentation

Residents who do not have Internet access may request Form DP-8 by calling NHDRA's Forms Line at (603) 230-5001, or emailing [forms@dra.nh.gov](mailto:forms@dra.nh.gov).

Granite State residents can find more information about the Low and Moderate Income Homeowners Property Tax Relief program and review the status of their application on [NHDRA's website](http://www.revenue.nh.gov). NHDRA's Taxpayer Services Division is available to answer all filing questions. Contact the Taxpayer Services Division by phone at (603) 230-5920, Monday through Friday, 8:00 a.m. to 4:30 p.m.

### **About the New Hampshire Department of Revenue Administration**

The New Hampshire Department of Revenue Administration (NHDRA) is responsible for fairly and efficiently administering the tax laws of the State of New Hampshire. NHDRA collects approximately 80% of New Hampshire's general taxes. During Fiscal Year 2023, NHDRA collected \$2.8 billion in taxes, most of which went to the New Hampshire General Fund and Education Trust Fund. NHDRA also assists municipalities in budgeting, finance and real estate appraisal. NHDRA administers and collects the following taxes at the state level: Business Enterprise Tax, Business Profits Tax, Communications Services Tax, Interest and Dividends Tax, Meals and Rooms Tax, Medicaid Enhancement Tax, Nursing Facility Quality Assessment, Tobacco Tax, Taxation of Railroads, Utility Property Tax, Real Estate Transfer Tax; and the following taxes at the local level: Property Tax, Excavation Tax, Timber Tax. To learn more about NHDRA, please visit [www.revenue.nh.gov](http://www.revenue.nh.gov).

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