

CHAPTER Rev 400 PROPERTY TAX CREDITS, EXEMPTIONS AND DEFERRALS

PART Rev 401 DEFINITIONS

Readopt with amendment Rev 401.04, effective 10-28-16 (Document #12027), to read as follows:

Rev 401.04 “Armed forces” means “armed forces” as defined in RSA 21:50, II, and includes the armed forces of any of the governments associated with the United States in the wars, conflicts or armed conflicts, or combat zones in RSA 72:28.

Readopt with amendment Rev 401.28, effective 10-28-16 (Document #12027), to read as follows:

Rev. 401.28 “Solar energy system” means “solar energy system” as defined in RSA 72:61.

Readopt with amendment Rev 401.34, effective 10-28-16 (Document #12027), to read as follows:

Rev 401.34 “Wind-powered energy system” means “wind-powered energy system” as defined in RSA 72:65.

PART Rev 402 GENERAL INFORMATION

Readopt with amendment Rev 402.01, effective 10-28-16 (Document #12027), to read as follows:

Rev 402.01 Types of Mandatory Property Tax Credits, Exemptions, and Deferrals. The municipal assessing officials shall grant the following property tax credits, exemptions, and deferrals to entitled applicants:

- (a) Standard veterans’ tax credit pursuant to Rev 403 unless, alternatively, the municipality adopts the optional veterans’ tax credit;
- (b) Standard service-connected total and permanent disability tax credit pursuant to Rev 406 unless, alternatively, the municipality adopts the optional service-connected total and permanent disability tax credit;
- (c) Standard surviving spouse tax credit pursuant to Rev 407 unless, alternatively, the municipality adopts the optional surviving spouse tax credit;
- (d) Certain disabled veterans’ exemption pursuant to Rev 408;
- (e) Elderly exemption pursuant to Rev 409;
- (f) Exemption for improvements to assist persons with disabilities pursuant to Rev 410;
- (g) Exemption for the blind pursuant to Rev 414; and
- (h) Tax deferral for elderly and disabled pursuant to Rev 418.

Readopt with amendment Rev 402.02, effective 10-28-16 (Document #12027), as amended effective 11-26-19 (Document #12925), to read as follows:

Rev 402.02 Types of Optional Property Tax Credits and Exemptions. A municipality may adopt, rescind, or modify, if applicable, the following property tax credits and exemptions pursuant to RSA 72:27-a:

- (a) Optional veterans' tax credit pursuant to Rev 403;
- (b) All veterans' tax credit pursuant to Rev 404;
- (c) Tax credit for combat service pursuant to Rev 405;
- (d) Optional service-connected total and permanent disability tax credit pursuant to Rev 406;
- (e) Optional surviving spouse tax credit pursuant to Rev 407;
- (f) Exemption for the disabled pursuant to Rev 411;
- (g) Exemption for deaf or severely hearing impaired persons pursuant to Rev 412;
- (h) Exemption for solar energy systems pursuant to Rev 415;
- (i) Exemption for wind-powered energy systems pursuant to Rev 416; and
- (j) Exemption for woodheating energy systems pursuant to Rev 417.

Readopt with amendment Rev 402.03, effective 10-28-16 (Document #12027), to read as follows:

Rev 402.03 Ownership Requirements.

(a) The applicant for any property tax credit, exemption, or deferral shall own residential real estate or other property, if applicable, either individually or jointly, whether as joint tenants or as tenants in common, except as provided in (b) below.

(b) An applicant who does not own residential real estate may apply for any of the following exemptions if the applicant's spouse of at least 5 consecutive years owns residential real estate:

- (1) Elderly exemption pursuant to Rev 409;
- (2) Exemption for the disabled pursuant to Rev 411; or
- (3) Exemption for deaf or severely hearing impaired persons pursuant to Rev 412.

Adopt Rev 402.06 to read as follows:

Rev 402.06 Documentation Used to Establish Veteran Status.

(a) A person qualifying as a veteran in an application for the veterans' tax credit, pursuant to RSA 72:28, or the all veterans' tax credit, pursuant to RSA 72:28-b, may use the Leave and Earnings Statement issued by the Defense Finance and Accounting Service to establish the person's status as a veteran.

(b) The information on the Leave and Earnings Statement, as used in (a) above, may be redacted except for the information in the boxes showing:

- (1) The full name of the service member;
- (2) The pay date;
- (3) The years of service;
- (4) The military branch; and
- (5) The period covered.

PART Rev 403 VETERANS' TAX CREDIT

Readopt with amendment Rev 403.04, effective 10-28-16 (Document #12027), to read as follows:

Rev 403.04 Additional Eligibility Requirements.

(a) The applicant shall not be eligible for the veterans' tax credit unless, in addition to meeting the ownership requirements of Rev 402.03, and the residency requirements of Rev 403.03, the applicant is also one of the following:

- (1) A veteran, as defined in RSA 21:50 who:
 - a. Served at least 90 days on active duty in the armed forces of the United States in any qualifying war or armed conflict listed in RSA 72:28 and continues to serve, or was honorably discharged or honorably separated from service; or
 - b. Was terminated from the armed forces of the United States because of a service-connected disability;
 - (2) A veteran of allied forces otherwise eligible for the veterans' tax credit pursuant to (a)(1) above;
 - (3) The spouse of a person eligible for the veterans' tax credit pursuant to (a)(1)a. above, including a veteran of allied forces; or
 - (4) The surviving spouse of a person, including a veteran of allied forces, who:
 - a. Is eligible for the veterans' tax credit pursuant to (a)(1) above; or
 - b. Suffered a service-connected death.
- (b) An entitled applicant shall be granted only a single veterans' tax credit in New Hampshire.
- (c) If both members of a married couple are each entitled to the veterans' tax credit pursuant to (a)(1) above, the municipal assessing officials shall grant them each 100% of the veterans' tax credit.
- (d) A spouse living separately from a person eligible for the veterans' tax credit pursuant to (a)(1) above, including a veteran of allied forces, may apply for the veterans' tax credit on the spouse's residential

real estate, but only if the eligible person does not also apply for the veterans' tax credit on the eligible person's residential real estate.

(e) The applicant of the veterans' tax credit qualifying pursuant to (a)(1)a., or (a)(3) above, if the veteran continues to serve, shall substantiate their qualification of the veterans' tax credit to the municipal assessing officials on an annual basis.

(f) Training for active duty by a member of the national guard or reserve shall be considered for determining eligibility of the veterans' tax credit.

PART Rev 404 ALL VETERANS' TAX CREDIT

Readopt with amendment Rev 404.03, effective 10-28-16 (Document #12027), to read as follows:

Rev 404.03 Additional Eligibility Requirements.

(a) The applicant shall not be eligible for the all veterans' tax credit unless, in addition to meeting the ownership requirements of Rev 402.03, and the residency requirements of Rev 404.03, the applicant is:

(1) One of the following:

a. A person who is a veteran, as defined in RSA 21:50, who served at least 90 days on active duty in the armed forces of the United States and continues to serve, or was honorably discharged or honorably separated from service;

b. A veteran of allied forces otherwise eligible for the all veterans' tax credit pursuant to (a)(1)a. above; or

c. The spouse or surviving spouse of a person or veteran of allied forces eligible for the all veterans' tax credit pursuant to (a)(1)a. above; and

(2) Not eligible for and is not receiving a standard or optional veterans' tax credit pursuant to Rev 403, or a service-connected total and permanent disability tax credit pursuant to Rev 405.

(b) If both members of a married couple are entitled to the all veterans' tax credit pursuant to (a)(1)a. above, the municipal assessing officials shall grant them both 100% of the all veterans' tax credit.

(c) The applicant of the all veterans' tax credit qualifying pursuant to (a)(1)a., or (a)(1)c above, if the veteran continues to serve, except for the surviving spouse, shall substantiate their qualification of the all veterans' tax credit to the municipal assessing officials on an annual basis.

(d) Training for active duty or state active duty by a member of the national guard or reserve shall be considered for determining eligibility of the all veterans' tax credit.

PART Rev 407 SURVIVING SPOUSE TAX CREDIT

Readopt with amendment Rev 407.04, effective 10-28-16 (Document #12027), to read as follows:

Rev 407.04 Additional Eligibility Requirements. The applicant shall not be eligible for the surviving spouse tax credit unless, in addition to meeting the ownership requirements of Rev 402.03, and the residency requirements of Rev 407.03, the applicant is the surviving spouse of any person who was killed or died while on active duty in any qualifying war or armed conflict in RSA 72:28, as established by United States Department of Defense Form 1300 (DD Form 1300).

PART Rev 408 CERTAIN DISABLED VETERANS' EXEMPTION

Readopt with amendment Rev 408.03, effective 10-28-16 (Document #12027), to read as follows:

Rev 408.03 Additional Eligibility Requirements. The applicant shall not be eligible for the certain disabled veterans' exemption unless, in addition to meeting the ownership requirements of Rev 402.03, and the residency requirements of Rev 408.02, the applicant is a person discharged under conditions other than dishonorable, or honorably separated from military service of the United States, who:

- (a) As the result of a total and permanent service-connected disability:
 - (1) Is 100 percent permanently and totally disabled as prescribed in 38 C.F.R. 3.340, total and permanent total ratings and unemployability;
 - (2) Is a double amputee of the upper or lower extremities or any combination thereof;
 - (3) Is a paraplegic; or
 - (4) Has blindness of both eyes with visual acuity of 5/200 or less; and
- (b) Owns a specially adapted homestead which has been acquired:
 - (1) With the assistance of the United States Department of Veterans Affairs; or
 - (2) Using proceeds from the sale of any previous homestead which was acquired with the assistance of the United States Department of Veterans Affairs.

PART Rev 409 ELDERLY EXEMPTION

Readopt with amendment Rev 409.01, effective 10-28-16 (Document #12027), to read as follows:

Rev 409.01 Elderly Exemption.

(a) An applicant shall not be entitled to an elderly exemption pursuant to RSA 72:39-b unless the applicant meets all the eligibility requirements of this part.

(b) The municipal assessing officials shall grant an elderly exemption to an entitled applicant in an amount adopted by the municipality in accordance with RSA 72:39-b and prorated, if applicable in accordance with RSA 72:41.

(c) The elderly exemption shall be deducted from the assessed value of an entitled applicant's residential real estate.

Readopt with amendment Rev 409.03, effective 10-28-16 (Document #12027), to read as follows:

Rev 409.03 Additional Eligibility Requirements.

(a) The applicant shall not be eligible for an elderly exemption unless, in addition to meeting the ownership requirements of Rev 402.03, and the residency requirements of Rev 409.02, the applicant also meets the following requirements:

- (1) The applicant is 65 years of age or older on April 1 in the tax year in which the elderly exemption is claimed;
- (2) In the calendar year preceding April 1 in the tax year in which the elderly exemption is claimed, the applicant does not have a net income or, if married, a combined net income, greater than the maximum amount adopted by the municipality in accordance with Rev 413; and
- (3) The applicant does not own net assets or, if married, combined net assets, greater than the maximum amount adopted by the municipality in accordance with Rev 413.

(b) The maximum combined net asset amount for married persons adopted by the municipality shall continue to apply to a surviving spouse until:

- (1) The sale or transfer of the property by the surviving spouse; or
- (2) The remarriage of the surviving spouse.

PART Rev 410 EXEMPTION FOR IMPROVEMENTS TO ASSIST PERSONS WITH DISABILITIES

Readopt with amendment Rev 410.03, effective 10-28-16 (Document #12027), to read as follows:

Rev 410.03 Additional Eligibility Requirements.

(a) An applicant shall not be eligible for the exemption for improvements to assist persons with disabilities unless, in addition to meeting the ownership requirements of Rev 402.03, and residency requirements of Rev 410.02, the applicant also meets the following requirements:

- (1) The applicant has made improvements to the applicant's residential real estate for the purpose of assisting a person with a disability; and
- (2) The person with a disability resided at the applicant's residential real estate on April 1 in the tax year in which the exemption for improvements to assist persons with disabilities is claimed.

(b) The applicant and the person with a disability need not be the same person.

PART Rev 411 EXEMPTION FOR THE DISABLED

Readopt with amendment Rev 411.01, effective 10-28-16 (Document #12027), to read as follows:

Rev 411.01 Exemption for the Disabled.

(a) An applicant shall not be entitled to the exemption for the disabled pursuant to RSA 72:37-b unless:

(1) The applicant's residential real estate is located in a municipality that has adopted the exemption for the disabled pursuant to RSA 72:27-a; and

(2) The applicant is eligible for the exemption for the disabled pursuant to this part.

(b) The exemption for the disabled shall be prorated, if applicable pursuant to RSA 72:41, and deducted from the assessed value of an entitled applicant's residential real estate.

(c) A disabled applicant who is 65 years of age or older and otherwise entitled to the exemption for the disabled shall be entitled to a yearly exemption either in the amount of the exemption for the disabled, or the elderly exemption pursuant to Rev 409, whichever is greater.

Readopt with amendment Rev 411.03, effective 10-28-16 (Document #12027), to read as follows:

Rev 411.03 Additional Eligibility Requirements. The applicant shall not be eligible for the exemption for the disabled unless, in addition to meeting the ownership requirements of Rev 402.03, and the residency requirements of Rev 411.02, the applicant also meets the following requirements:

(a) The applicant is eligible under Title II or Title XVI of the federal Social Security Act for benefits to the disabled unless the applicant:

(1) Was at any time previously eligible under Title II or Title XVI of the federal Social Security Act;

(2) Is no longer eligible under Title II or Title XVI of the federal Social Security Act due to reasons other than the status of the applicant's disability; and

(3) Submits an affidavit from a physician licensed in New Hampshire that attests to the fact that the applicant continues to meet the criteria for disability that are used under Title II or Title XVI of the federal Social Security Act;

(b) In the calendar year preceding April 1 in the tax year in which the exemption for the disabled is claimed, the applicant does not have a net income or, if married, a combined net income, greater than the maximum amount adopted by the municipality in accordance with Rev 413; and

(c) The applicant does not own net assets or, if married, combined net assets, greater than the maximum amount adopted by the municipality in accordance with Rev 413.

PART Rev 412 EXEMPTION FOR DEAF OR SEVERELY HEARING IMPAIRED PERSONS

Readopt with amendment Rev 412.02, effective 10-28-16 (Document #12027), to read as follows:

Rev 412.02 Exemption for Deaf or Severely Hearing Impaired Persons.

(a) An applicant shall not be entitled to the exemption for deaf persons unless:

- (1) The applicant's residential real estate is located in a municipality that has adopted the exemption for deaf persons pursuant to RSA 72:27-a; and
- (2) The applicant is eligible for the exemption for deaf persons pursuant to Rev 412.03 and Rev 412.04.

(b) The exemption for deaf persons shall be prorated, if applicable pursuant to RSA 72:41, and deducted from the assessed value of an entitled applicant's residential real estate.

Readopt with amendment Rev 412.04 and Rev 412.05, effective 10-28-16 (Document #12027), to read as follows:

Rev 412.04 Additional Eligibility Requirements of Exemption for Deaf or Severely Hearing Impaired Persons. The applicant shall not be eligible for the exemption for deaf persons unless, in addition to meeting the ownership requirements of Rev 402.03, and the residency requirements of Rev 412.03, the applicant also meets the following requirements:

- (a) The applicant is a deaf person or person with severe hearing impairment;
- (b) In the calendar year preceding April 1 in the tax year in which the exemption for deaf persons is claimed, the applicant does not have a net income or, if married, a combined net income, greater than the maximum amount adopted by the municipality in accordance with Rev 413; and
- (c) The applicant does not own net assets or, if married, combined net assets, greater than the maximum amount adopted by the municipality in accordance with Rev 413.

Rev 412.05 Exemption for Improvements to Assist Deaf or Severely Hearing Impaired Persons.

- (a) The exemption for improvements to assist deaf persons is in addition to the exemption for deaf persons, but shall be adopted by a municipality together as one with the exemption for deaf persons.
- (b) An applicant shall not be entitled to the exemption for improvements to assist deaf persons unless:

- (1) The applicant's residential real estate is located in a municipality that has adopted the exemption for deaf persons pursuant to RSA 72:27-a; and
- (2) The applicant is eligible for the exemption for improvements to assist deaf persons pursuant to Rev 412.06 and Rev 412.07.

(c) The exemption for improvements to assist deaf persons shall be equal to 100% of any increase in the assessed value of the applicant's residential real estate resulting from the improvements.

Readopt with amendment Rev 412.07, effective 10-28-16 (Document #12027), to read as follows:

Rev 412.07 Additional Eligibility Requirements of Exemption for Improvements to Assist Deaf or Severely Hearing Impaired Persons.

(a) An applicant shall not be eligible for the exemption for improvements to assist deaf persons unless, in addition to meeting the ownership requirements of Rev 402.03, and the residency requirements of Rev 412.06, the applicant also meets the following requirements:

(1) The applicant has made improvements to the applicant's residential real estate for the purpose of assisting a person who is deaf or severely hearing impaired; and

(2) The person who is deaf or severely hearing impaired resided at the applicant's residential real estate on April 1 in the tax year in which the exemption for improvements to assist deaf persons is claimed.

(b) The applicant and the person who is deaf or severely hearing impaired shall not have to be the same person.

PART Rev 413 NET INCOME AND NET ASSET REQUIREMENTS FOR ELDERLY, DISABLED AND DEAF EXEMPTIONS

Readopt with amendment Rev 413.01, effective 10-28-16 (Document #12027), to read as follows:

Rev 413.01 Net Income Requirements. The municipality shall adopt the maximum amount of net income for purposes of the property tax exemptions provided in Rev 409, Rev 411, and Rev 412.02.

Readopt with amendment Rev 413.03, effective 10-28-16 (Document #12027), to read as follows:

Rev 413.03 Net Asset Requirements. The municipality shall adopt a maximum amount of net assets for purposes of the property tax exemptions provided in Rev 409, Rev 411, and Rev 412.02.

PART Rev 414 EXEMPTION FOR THE BLIND

Readopt with amendment Rev 414.01, effective 10-28-16 (Document #12027), to read as follows:

Rev 414.01 Exemption for the Blind.

(a) An applicant shall not be entitled to the exemption for the blind pursuant to RSA 72:37 unless:

(1) The applicant's residential real estate is located in a municipality that has adopted the exemption for the blind pursuant to RSA 72:27-a; and

(2) The applicant is eligible pursuant to this part.

(b) The exemption for the blind shall be prorated, if applicable pursuant to RSA 72:41, and deducted from the assessed value of an entitled applicant's residential real estate.

Readopt with amendment Rev 414.03, effective 10-28-16 (Document #12027), to read as follows:

Rev 414.03 Additional Eligibility Requirements. The applicant shall not be eligible for the exemption for the blind unless, in addition to meeting the ownership requirements of Rev 402.03, and the residency requirements of Rev 414.02, the applicant is legally blind as determined by the blind service program, bureau of vocational rehabilitation, department of education.

APPENDIX

Rule	Statute
Rev 401.04	RSA 72:28; RSA 72:28-b; RSA 72:28-c; RSA 72:29-a; RSA 72:32
Rev 401.28	RSA 72:61; RSA 72:62
Rev 401.34	RSA 72:65; RSA 72:66
Rev 402.01	RSA 72:28; RSA 72:29-a; RSA 72:35; RSA 72:36-a; RSA 72:37; RSA 72:37-a; RSA 72:38-a; RSA 72:39-a; RSA 72:39-b
Rev 402.02	RSA 72:28; RSA 72:28-b; RSA 72:28-c; RSA 72:29-a; RSA 72:35; RSA 72:37-b; RSA 72:38-b; RSA 72:62; RSA 72:66; RSA 72:70
Rev 402.03	RSA 72:33
Rev 402.06	RSA 72:28; RSA 72:28-b
Rev 403.04	RSA 72:28; RSA 72:29-a; RSA 72:31; RSA 72:32
Rev 404.03	RSA 72:28-b; RSA 72:31; RSA 72:32
Rev 407.04	RSA 72:28; RSA 72:29-a; RSA 72:33
Rev 408.03	RSA 72:36-a
Rev 409.01	RSA 72:39-a; RSA 72:39-b; RSA 72:41
Rev 409.03	RSA 72:39-a; RSA 72:39-b
Rev 410.03	RSA 72:37-a
Rev 411.01	RSA 72:41; RSA 72:37-b
Rev 411.03	RSA 72:37-b
Rev 412.02	RSA 72:38-b; RSA 72:41
Rev 412.04	RSA 72:38-b
Rev 412.05	RSA 72:37-a
Rev 412.07	RSA 72:37-a
Rev 413.01	RSA 72:37-b; RSA 72:38-b; RSA 72:39-a; RSA 72:39-b
Rev 413.03	RSA 72:37-b; RSA 72:38-b; RSA 72:39-a; RSA 73:39-b
Rev 414.01	RSA 72:37; RSA 72:41
Rev 414.03	RSA 72:37