

**TOWN OF WILTON
VETERAN, DISABLED VETERAN,
AND SPOUSE OF VETERAN WHO DIED ON ACTIVE DUTY
PROPERTY TAX CREDIT FORMS AND INSTRUCTIONS**

All applications must be filed with the selectmen by April 15

Criteria

- Applicant must have resided in New Hampshire for at least 1 year.
- A copy of the Veteran's DD Form 214 must accompany this application.

Veteran Tax Credit - A \$350 tax credit will be deducted from the approved veteran's residential property tax bill. The veteran must have served not less than 90 days in the armed forces of the United States in any qualifying war or armed conflict listed in RSA 72:28, and was honorably discharged, or an officer honorably separated from service; or the spouse or surviving spouse of such resident. See RSA 72:28 for complete rules.

All Veterans' Tax Credit - A \$350 tax credit will be deducted from the approved veteran's residential property tax bill. The veteran must meet the following criteria: (1) have served not less than 90 days 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, and (2) is not eligible for and not receiving the credit for veterans who served in a qualifying war or armed conflict for veterans with a service-connected disability. See RSA 72:28-b for complete rules.

Disabled Veteran Tax Credit - A \$4,000 tax credit will be deducted from the approved disabled veteran's residential property tax bill. Disabled veterans are considered those who were honorably discharged and who have a total and permanent service related disability; or, is a double amputee or paraplegic because of the service-connected injury; or, is the surviving spouse of a qualified veteran and remains single. See RSA 72:28 for complete rules. Disabled veterans who claim this credit cannot also receive the 2 credits (Veteran and All Veteran) listed above.

Surviving Spouse Veteran Tax Credit - A \$1,500 tax credit is given on an approved surviving spouse's tax bill. This is for any spouse of a person who was killed or died while on active duty in the armed forces in any qualifying war or armed conflict listed in RSA 72:28, so long as the spouse remains single. See RSA 72:28 for complete rules.

The first two attached pages are the exemption application, the last three pages are instructions supplied by NH Department of Revenue

PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS

DUE DATE APRIL 15 PRECEDING THE SETTING OF THE TAX RATE

STEP 1 OWNER AND APPLICANT NAME AND ADDRESS

OWNER AND APPLICANT INFORMATION

OWNER If required, is a PA-33 on file?
 YES NO

APPLICANT'S LAST NAME APPLICANT'S FIRST NAME MI PHONE NUMBER

APPLICANT'S LAST NAME APPLICANT'S FIRST NAME MI PHONE NUMBER

MAILING ADDRESS

CITY/TOWN STATE ZIP CODE

PROPERTY ADDRESS TAX MAP BLOCK LOT

IS THIS YOUR PRIMARY RESIDENCE? YES NO

STEP 2 VETERANS' TAX CREDITS AND EXEMPTION

VETERAN'S INFORMATION

1. APPLICANT IS THE: Veteran Spouse Surviving Spouse

2. APPLYING FOR:

- Veterans' Tax Credit (RSA 72:28) Standard (\$50) / Optional (\$51 up to \$750)
- All Veterans' Tax Credit (RSA 72:28-b) **If Adopted by Town** Standard (\$50) / Optional (\$51 up to \$750)
- Tax Credit for Service-Connected Total Disability (RSA 72:35) Standard (\$700) / Optional (\$701 up to \$4,000)
- Tax Credit for Surviving Spouse (RSA 72:29-a "...of any person who was killed or died while on active duty...")
- Tax Credit for Combat Service (RSA 72:28-c) **If Adopted by Town** (\$50 up to \$500)
- Certain Disabled Veterans (Exemption) (RSA 72:36-a)

3. Veteran's Name Dates of Military Service Enter (MMDDYYYY)

4. Date of Entry 5. Date of Discharge/Release

IF A VETERAN OF ALLIED COUNTRY: (RSA 72:32)

6. Name of Allied Country Served in 7. Branch of Service

9. Does any other eligible Veteran own interest in this property?
YES NO If YES, provide name

8. Please Check One.
 US Citizen at time of entry into Service
 Alien but resident of NH at time of entry into Service

STEP 3 EXEMPTIONS

STANDARD EXEMPTIONS

10. Elderly Exemption (Must be 65 years of age on or before April 1 of year for which exemption is claimed) (RSA 72:39-a)
(Enter numbers only MMDDYYYY) 10a. Applicant's Date of Birth 10b. Spouse's Date of Birth

11. Improvements to Assist Persons with Disabilities (RSA 72:37-a)

LOCAL OPTIONAL EXEMPTIONS (If adopted by city/town)

12. Blind Exemption (RSA 72:37) Solar Energy Systems Exemption (RSA 72:62)
 Deaf Exemption (RSA 72:38-b) Wind-Powered Energy Systems Exemption (RSA 72:66)
 Disabled Exemption (RSA 72:37-b) Woodheating Energy Systems Exemption (RSA 72:70)
 Electric Energy Storage Systems Exemption (RSA 72:85)

STEP 4 RESIDENCY

13. NH Resident for **One Year** preceding April 1 in the year in which the tax credit is claimed (Veterans' Tax Credit)
 NH Resident for **Five Consecutive Years** (Deaf) or **At least Five Years** (Disabled) preceding April 1 in the year the exemption is claimed
 NH Resident for **Three Consecutive Years** preceding April 1 in the year the exemption is claimed (Elderly Exemption)

STEP 5 OWNERSHIP

14. Do you own 100% interest in this residence? Yes No If NO, what percent (%) do you own?

STEP 6 SIGNATURES

Under penalties of perjury, I declare that I have examined this document and to the best of my belief the information herein is true, correct and complete.

SIGNATURE (IN INK) OF PROPERTY OWNER _____ DATE _____

SIGNATURE (IN INK) OF PROPERTY OWNER _____ DATE _____

PROPERTY OWNER NAME

PROPERTY OWNER NAME

TAX MAP | BLOCK | LOT

PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS

MUNICIPAL AUTHORIZATION - TO BE COMPLETED BY MUNICIPAL ASSESSING OFFICIALS

VETERANS' TAX CREDIT

MUNICIPAL TAX MAP [] BLOCK [] LOT [] AMOUNT GRANTED DENIED DATE
[] Veterans' Tax Credit RSA 72:28 (Standard \$50; Optional \$51 up to \$750)
[] All Veterans' Tax Credit RSA 72:28-b (Standard \$50; Optional \$51 up to \$750)
[] Tax Credit for Service-Connected Total Disability (Standard \$700; Optional \$701 up to \$4,000)
[] Surviving Spouse Tax Credit (Standard \$700; Optional \$701 up to \$2,000)
[] Tax Credit for Combat Service pursuant to RSA 72:28-c (\$50 up to \$500)
[] Review Applicable Discharge Papers Form(s) []
[] Other Information []

VETERANS' EXEMPTION

[] Certain Disabled Veterans' Exemption [] Veteran [] Surviving Spouse GRANTED [] DENIED [] []

APPLICABLE ELDERLY, DISABLED AND DEAF EXEMPTION INCOME AND ASSET LIMITS

CONTACT YOUR MUNICIPALITY FOR INCOME AND ASSET LIMITS

Table with columns: Income Limits, Deaf Exemption, Disabled Exemption, Elderly Exemption, Elderly Exemption Per Age Category. Rows include Single, Married, Asset Limits (Single, Married) and age categories (65-74, 75-79, 80+).

STANDARD and LOCAL OPTIONAL EXEMPTIONS (If adopted by the City/Town)

Table with columns: AMOUNT, GRANTED, DENIED, DATE. Rows include checkboxes for Elderly Exemption, Improvements to Assist Persons with Disabilities, Blind Exemption, Deaf Exemption, Disabled Exemption, Electric Energy Storage Systems Exemption, Solar Energy Systems Exemption, Woodheating Energy Systems Exemption, Wind-powered Energy Systems Exemption.

A photocopy of this Form (Pages 1 and 2) or Form PA-35 must be returned to the property owner after approval or denial.

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

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PRINT / TYPE NAME OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL SIGNATURE (IN INK) OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL DATE

PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS

GENERAL INSTRUCTIONS

WHO MAY FILE	Applicant must be qualified as of April 1 of the year the exemption and/or tax credit is claimed. Financial qualifications required for certain exemptions must be met by the time of application. An applicant must have resided in this state for at least one year preceding April 1 in the year in which the veterans' tax credit is claimed. An applicant must have resided in this state for at least three years preceding April 1 in the year for which the elderly exemption is claimed and five years in which the deaf or disabled exemption is claimed. The terms owner, own or owned, shall include those persons who hold grantor/revocable trust, equitable title, or beneficial interest for life in the subject property.		
WHERE TO FILE	Form PA-29 must be filed with the municipal assessing officials of the city/town where the tax credit or exemption is being requested.		
WHEN TO FILE	Form PA-29 must be filed by April 15 preceding the setting of the tax rate. The municipal assessing officials shall send written notice to the taxpayer of their decision by July 1 prior to the date of notice of tax. Failure of the municipal assessing officials to respond shall constitute a denial of the application. Example: If you are applying for a tax credit and/or an exemption for the 2014 property taxes, which are due no earlier than December 1, 2014, you have until April 15, 2014, to file this form. The municipal assessing officials have until July 1 to send notice of their decision. Failure of the municipal assessing officials to respond shall constitute a denial of the application. A late response or failure to respond by municipal assessing officials does not extend the appeal period. Date of filing is when the completed application is either hand-delivered to the municipality, postmarked by the post office, or received by an overnight delivery service. Pursuant to RSA 72:33, 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 tax year..."		
APPEAL PROCEDURE	If an application for a property tax exemption or tax credit is denied by the municipality, an applicant may appeal in writing on or before September 1 following the date of notice of tax under RSA 72:1-d, to the NH Board of Tax and Land Appeals (BTLA) or to the Superior Court in the county where the property is located. Example: If you were denied an exemption from your 2014 property taxes, you have until September 1, 2015, to appeal. Forms for appealing to the BTLA may be obtained from the NH BTLA, 107 Pleasant Street, Concord, NH 03301; their website at www.nh.gov/btla ; or by calling (603) 271-2578. Be sure to specify EXEMPTION APPEAL .		
TAX CREDITS	Tax credits approved will be deducted from the property tax amount.		
EXEMPTIONS	Tax exemptions approved are deducted from the amount of the property owner's total assessed value prior to the calculation of tax due.		
ELDERLY EXEMPTIONS RSA 72:39-a	Applicant must have resided in this state for at least three consecutive years preceding April 1 in the year which the exemption is claimed. Property must be: owned by a resident; or owned by a resident jointly or in common with the resident's spouse, either of whom meets the age requirement for the exemption claimed; or owned by a resident jointly or in common with a person not the resident's spouse, if the resident meets the applicable age requirement for the exemption claimed; or owned by a resident, or the resident's spouse, either of whom meets the age requirement for the exemption claimed, and when they have been married for at least five years. Property cannot have been transferred to the applicant from a person under the age of 65, and related to the applicant by blood or marriage, within the preceding five years. Property must meet the definition of residence per RSA 72:39-a, I(c), which includes the housing unit, which is the person's principle home and related structures such as a detached garage or woodshed. It does not include attached dwelling units and unattached structures used or intended for commercial or other non-residential purposes. If fractional interest is owned, see RSA 72:41, Proration.		
ELDERLY, DEAF and DISABLED FINANCIAL QUALIFICATIONS RSA 72:39-a RSA 72:38-b RSA 72:37-b	INCOME LIMITATION	Includes: Income from any source including Social Security or pension.	Excludes: Life insurance paid on the death of an insured; Expenses and costs incurred in the course of conducting a business enterprise; Proceeds from the sale of assets.
	ASSET LIMITATION	Includes: The value of all assets, tangible and intangible.	Excludes: The value of the person's actual residence and the land upon which it is located up to the greater of 2 acres or the minimum single family residential lot size specified in the local zoning ordinance. The value of any good faith encumbrances.
ADA COMPLIANCE	Individuals who need auxiliary aids for effective communication in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.		

PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS

TYPE OF TAX CREDIT or EXEMPTION	AMOUNT GRANTED	WHO MAY APPLY
VETERANS' TAX CREDIT RSA 72:28 ALL VETERANS' TAX CREDIT RSA 72:28-b - <i>Must be adopted by Municipality</i>	\$50 (<i>\$51 up to \$750 upon adoption by the municipality</i>), is subtracted from the taxes due on the applicant's RESIDENTIAL property, occupied as the veteran's principle place of abode. For Veterans' surviving spouse: See RSA 72:28, III. For Proration: See RSA 72:30	Every resident in the U.S. who served not less than 90 days in the armed forces in any of the qualifying wars or armed conflicts , as listed in RSA 72:28, and was honorably discharged; or the spouse or surviving spouse of such resident. (NOTE: 'Under Honorable Conditions' does not qualify.) Every resident in the U.S. who served not less than 90 days in the armed forces and was honorably discharged; or the spouse or surviving spouse of such resident. (NOTE: 'Under Honorable Conditions' does not qualify.)
SURVIVING SPOUSE TAX CREDIT RSA 72:29-a	\$700 (<i>\$701 up to \$2,000 upon adoption by the municipality per RSA 72:27-a</i>), is subtracted from taxes due on the applicant's property, residential or other.	The surviving spouse of any person who was killed or died while on active duty in the armed forces, as listed in RSA 72:28, so long as the surviving spouse remains single.
SERVICE-CONNECTED TOTAL DISABILITY TAX CREDIT RSA 72:35	\$700 (<i>\$701 up to \$4,000 upon adoption by the municipality pursuant to RSA 72:27-a</i>), is subtracted from the property taxes due on the applicant's residential property.	Any person who: <ul style="list-style-type: none"> • Has been honorably discharged or an officer honorably separated from military service and who has a total and permanent service-connected disability; • Is a double amputee or paraplegic because of service-connected injury; or • Is the surviving spouse of above qualified veteran and remains single.
TAX CREDIT FOR COMBAT SERVICE RSA 72:28-C <i>Must be adopted by Municipality</i>	\$50 up to \$500 upon adoption by the municipality pursuant to RSA 72:27-a is subtracted from the property taxes due on the applicant's residential property.	Every resident of this state engaged at any point during the taxable period in combat service as a member of the NH National Guard or a reserve member of the United States Armed Forces called to active duty. The application for the tax credit must be accompanied by the service member's military orders.
CERTAIN DISABLED VETERANS - EXEMPTION RSA 72:36-a "...shall be exempt from all taxation on said homestead..."	Any person who: <ul style="list-style-type: none"> • Has been discharged under conditions other than dishonorable, or an officer who has been honorably separated from military service; • Owns a specially adapted homestead which has been acquired with the assistance of the Veterans Administration or by using proceeds from the sale of any previous homestead which was acquired with the assistance of the Veterans Administration; and • Is 100 percent permanently and totally disabled as prescribed in 38 C.F.R 3.340, total and permanent total ratings and unemployability; or is a double amputee of the upper or lower extremities or any combination thereof, or paraplegic, as the result of service connection; or has blindness of both eyes with visual acuity of 5/200 or less, as the result of service connection. <p>The surviving spouse of an eligible veteran may also apply. Satisfactory proof of such service connection disability must be furnished to the assessor.</p>	
A list of the Veterans' qualifying medals and discharge papers can be found at: http://www.revenue.nh.gov/mun-prop/property/exemptions-tax-credits.htm		
IMPROVEMENTS TO ASSIST PERSONS WITH DISABILITIES AND THE DEAF		
EXEMPTION	AMOUNT OF EXEMPTION	WHO MAY APPLY
IMPROVEMENTS TO ASSIST PERSONS WITH DISABILITIES RSA 72:37-a DEAF OR SEVERELY HEARING IMPAIRED PERSONS RSA 72:38-b	The value of improvements made for the purpose of assisting a person with a disability or deafness is deducted from the assessed value of the residential real estate.	Any person owning residential real estate upon which he resides and to which he has made improvements for the purpose of assisting a person with a disability or deafness who also resided on such real estate.
OPTIONAL EXEMPTIONS BELOW MUST BE ADOPTED BY THE MUNICIPALITY BEFORE ANYONE MAY APPLY		
EXEMPTION	AMOUNT OF EXEMPTION	WHO MAY APPLY
DISABLED EXEMPTION RSA 72:37-b	The amount of the exemption and the level of income and assets (excluding the value of the property owner's residence) are determined by vote of the municipality per RSA 72:27-a.	Any person eligible under the Federal Social Security Act for benefits to the disabled, and who has been a New Hampshire resident for at least five years by April 1 of the year the exemption is claimed. NOTE: See Financial Qualifications on Page 3.
BLIND EXEMPTION RSA 72:37	\$15,000 (<i>unless the municipality votes an increase</i>) is subtracted from the assessed valuation.	Every inhabitant owning residential real estate, who is legally blind, as determined by the Administrator of Blind Services of the Vocational Rehabilitation Division of the Department of Education.
DEAF EXEMPTION RSA 72:38-b	\$15,000 (<i>unless the municipality votes an increase</i>) is subtracted from the assessed valuation.	NH residents who are deaf or severely hearing impaired, have been a NH resident for more than five consecutive years, and meet the income and asset requirements.

PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS

OPTIONAL EXEMPTIONS BELOW MUST BE ADOPTED BY THE MUNICIPALITY BEFORE ANYONE MAY APPLY continued		
EXEMPTION	AMOUNT OF EXEMPTION	WHO MAY APPLY
SOLAR ENERGY SYSTEMS RSA 72:61 and RSA 72:62	Determined by vote of the municipality pursuant to RSA 72:62.	Any person owning real property equipped with a solar energy heating or cooling system, as defined in RSA 72:61.
WOODHEATING ENERGY SYSTEMS RSA 72:69 and RSA 72:70	Determined by vote of the municipality pursuant to RSA 72:70.	Any person owning real property equipped with a woodheating energy system, as defined in RSA 72:69.
WIND-POWERED ENERGY SYSTEMS RSA 72:65 and RSA 72:66	Determined by vote of the municipality pursuant to RSA 72:66.	Any person owning real property equipped with a wind-powered energy system, as defined in RSA 72:65.
ELECTRIC ENERGY STORAGE SYSTEMS RSA 72:84 and RSA 72:85	Determined by vote of the municipality pursuant to RSA 72:85.	Any person owning real property equipped with an electrical energy storage system, as defined in RSA 72:84.

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 \$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.