

TOWN OF NEW DURHAM, NEW HAMPSHIRE



Assessing Department
4 Main Street - P.O. Box 207
New Durham, NH 03855
Tel: (603) 859-2091 x 2005

VETERAN TAX CREDIT QUALIFICATIONS Filing Deadline: April 15

CREDIT AMOUNT: \$750.00 (subtracted from the property tax on the Veteran's residential property)
Credit Amount voted in as of 4-1-2022.

QUALIFICATIONS for Optional Veterans' (RSA 72:28) or All Veterans' Tax Credits (RSA 72:28-b):

- A NH resident for one year prior to April 1st of the application year
- Must have served a minimum of 90 consecutive days of active duty in the armed forces of the United States
- Honorable discharge from such service or continues to serve
- Is the spouse or surviving spouse of such resident
- Must own and reside on property on April 1st of the application year
- May be a member of National Guard or Reserve provided that Title 10 training was for active duty

Optional Veteran's Tax Credit (RSA 72:28) - Additional Qualifications:

- Must have served in a qualifying war or armed conflict listed in RSA 72:28, Page 2 or
- Was terminated from the armed forces because of service-connected disability; or the surviving spouse of such or
- Is the surviving spouse of any resident who suffered a service-connected death

All Veterans' Tax Credit RSA 72:28-b - Additional Information:

- Is not eligible for and is not receiving a credit under RSA 72:28 (Optional Veterans Tax Credit) or RSA 72:35 (Tax Credit for Service-Connected Total Disability)

DOCUMENTS REQUIRED: (For Both Credits Listed Above)

- Proof of service: DD-214 Form showing honorable discharge or proof of current service
- Permanent Application for Property Tax Credits/Exemptions (PA -29 Form)
- Driver's License or Non-Driver's License and proof of residency.
- If property is in a Trust:
 - Trust Documents (if property is in a Trust and/or copy of deed reflecting life estate)
 - Statement of Qualification for Property Tax Credit, Exemption, or Tax Deferral (PA-33 Form)

If you need assistance in obtaining your DD-214 Form, please call the Dept. of Military Affairs and Veterans Services at 603-225-1200 or contact Pete Fortier at 603-225-1380. For further information, at the National Level, contact 1-800-827-1000; or, at the State Level, contact the New Hampshire State Office of Veteran Services at 1- 800-622-9230 or 603-624-9230 or www.archives.gov.

RSA 72:28 Standard and Optional Veteran's Tax Credit

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