

# Veterans' Credit Application

Deadline: April 15, 2025

Approved credits are effective for the December 2025 tax bill

For questions or to schedule an appointment, please call 603-516-6014 or email

CityAssessors@dover.nh.gov

### Return application to:

Tax Assessment Office 288 Central Ave, Dover, NH 03820

Requirements, conditions, and instructions for this application are outlined below:

- I. <u>VETERANS' CREDITS OFFERED & ELIGIBILITY REQUIREMENTS:</u> \*These credits are available for Veterans or their spouse, or a Veteran's surviving spouse who meet the requirements.\*
  - i. VETERANS' CREDIT (RSA 72:28): \$750 \*(also offered to active duty military as of 2023)\*
    - The City of Dover offers both the Veterans' Tax Credit (RSA 72:28) and the All Veterans' Tax Credit (RSA 72:28-b). An applicant can qualify for one of these credits.
    - Eligibility:
      - The Veteran must have served at least 90 days of active duty during a qualifying war or earned an armed forces expeditionary medal or theater of operations service medal (see chart on next page)
      - Training for active duty or state active duty by a member of National Guard or Reserve is included as service
      - The Veteran must have been Honorably discharged
      - Residency requirements apply
  - ii. <u>ALL VETERANS' CREDIT (RSA 72:28-b)</u>: **\$750** 
    - The City of Dover offers both the Veterans' Tax Credit (RSA 72:28) and the All Veterans' Tax Credit (RSA 72:28-b). An applicant can qualify for <u>one</u> of these credits.
    - Eligibility:
      - The Veteran must have served at least 90 days of active duty
      - The Veteran must have been Honorably discharged
      - Training for active duty or state active duty by a member of National Guard or Reserve is included as service
      - Residency requirements apply
  - iii. <u>SERVICE-CONNECTED DISABILITY CREDIT (RSA 72:35)</u>: \$4000
    - An applicant can qualify for both the Veterans' Credit (RSA 72:28) and Service-Connected
      Disability Credit, but <u>not</u> the All Veterans' Credit (72:28-b) and Service-Connected Disability
      Credit.
    - Eligibility:
      - Must be considered <u>totally and permanently</u> disabled by the VA with a serviceconnected disability
      - Must have been Honorably separated from service
      - Residency requirements apply

### II. APPLICANT REQUIREMENTS:

- i. RESIDENCY REQUIREMENTS:
  - Must be the owner of record on or before April 1, 2025
  - Must occupy the property as their principal place of abode
  - Must have been a NH resident since at least April 1, 2024
  - If the property is owned by a trust the applicant must be the true and lawful Beneficial Interest Owner of the Trust that qualifies under the same guidelines as any other owner of property. Applicant must file Form PA-33 (Statement of Qualification) for property owned by a trust & satisfy the assessor that the applicant is a true beneficiary of the trust.
  - If the applicant has a Life Estate in the property he/she must file PA-33 (Statement of Qualification)

### ii. <u>DOCUMENTATION:</u>

- Any documents submitted in support of the application shall be considered to be <u>confidential</u>
  to protect the privacy of the applicant and kept with the application in an area separate from
  public documents
- Military discharge paperwork DD214 or its equivalent
  - This document must show:
    - Date of entry into active duty
    - Date of release from active duty
    - Character of discharge must be Honorable
- For Service-Connected Disability application Veterans Affairs documentation verifying permanent and total service-connected disability and character of discharge

# III: <u>FILING:</u> A completed application will include:

- 1. Form PA-29 Permanent Application for Property Tax Credit/Exemptions (Page 1)
- 2. Required eligibility documentation military discharge papers and/or VA documentation verifying total and permanent service-connected disability
- Affidavit for Veterans Tax Credit
- 4. If the property is owned by a trust or if a life estate is involved:
  - PA-33 Statement of Qualification for Property Tax Credit, Exemption or Tax Deferral
  - An Trust Instrument or Certification of Trust
- 5. Applications are due by April 15, 2025

| World War I             | April 6, 1917     | November 11, 1918 |                           |
|-------------------------|-------------------|-------------------|---------------------------|
| World War II            | December 7, 1941  | December 31, 1946 |                           |
| Korean Conflict         | June 25, 1950     | January 31, 1955  |                           |
| Vietnam Conflict        | July 1, 1958      | December 22, 1961 | Requires qualifying medal |
| Vietnam Conflict        | December 22, 1961 | May 7, 1975       |                           |
| Other wars or conflicts | May 8, 1975       | August 1, 1990    | Requires qualifying medal |
| Persian Gulf War        | August 2, 1990    | To Be Determined  |                           |

## NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

# PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS

DUE DATE APRIL 15 PRECEDING THE SETTING OF THE TAX RATE

| STEP 1                   | OWNER  | AND APPLICANT INFORMAT                        | ΓΙΟΝ                    |   |  |  |  |  |  |
|--------------------------|--|---|-------------------------|---|--|--|--|--|--|
| OWNER                    | OWNER  |   | If red                  | quired, is a PA-33 on file?             |  |  |  |  |  |
| AND<br>APPLICANT         |  |   |                         | ○ YES ○ NO                              |  |  |  |  |  |
| NAME<br>AND              | APPLICANT'S LAST NAME  | APPLICANT'S FIRST NAME                        | MI                      | PHONE NUMBER                            |  |  |  |  |  |
| ADDRESS                  | APPLICANT'S LAST NAME  | APPLICANT'S FIRST NAME                        | MI                      | PHONE NUMBER  PHONE NUMBER  ZIPCODE     |  |  |  |  |  |
|                          | MAILING ADDRESS  |   |                         |   |  |  |  |  |  |
|                          |  |   |                         |   |  |  |  |  |  |
|                          | CITY/TOWN  |   | STATE                   | ZIPCODE                                 |  |  |  |  |  |
|                          | PROPERTY ADDRESS   | TAX MAP                                       | BLOCK                   | LOT                                     |  |  |  |  |  |
|                          | TROI EIGHT ADDITESS  | TAXIVIAL                                      | BLOCK                   |   |  |  |  |  |  |
|                          | IS THIS YOUR PRIMARY RESIDENCE? YES  | ○NO   |                         |   |  |  |  |  |  |
|                          | VE   | ETERAN'S INFORMATION                          |                         |   |  |  |  |  |  |
| STEP 2                   | 1. APPLICANT IS THE: 2. APPLYING FOR:  |   |                         |   |  |  |  |  |  |
| VETERANS'<br>TAX CREDITS | Veteran Veterans' Tax Cre  | edit (RSA 72:28) Standard (\$50) / Optiona    | al (\$51 up to \$750)   |   |  |  |  |  |  |
| AND<br>EXEMPTION         |  | Credit (RSA 72:28-b) <i>If Adopted by Tow</i> | •                       | otional (\$51 up to \$750)              |  |  |  |  |  |
| 2/12/11/11/01/           |  | vice-Connected Total Disability (RSA          |                         |   |  |  |  |  |  |
|                          |  | viving Spouse (RSA 72:29-a "of any po         | ,                       |   |  |  |  |  |  |
|                          |  | mbat Service (RSA 72:28-c) If Adopted         |                         | , ,                                     |  |  |  |  |  |
|                          |  | Veterans (Exemption) (RSA 72:36-a)            | by rown (\$50 up to \$5 | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |  |  |  |  |  |
|                          | Certain Disabled   | veteraris (Exemption) (NSA 72.30-a)           |                         |   |  |  |  |  |  |
|                          |  | ates of Military Service 4. Date of E         | Entry 5. Dat            | te of Discharge/Release                 |  |  |  |  |  |
|                          | IF A VETERAN OF ALLIED COUNTRY: (RSA 72:32)  | Enter (MINIDD1111)                            |                         |   |  |  |  |  |  |
|                          | 6. Name of Allied Country Served in 7. Branch of S   | Service                                       |                         | No.                                     |  |  |  |  |  |
|                          |  |   |                         |   |  |  |  |  |  |
|                          | 9. Does any other eligible Veteran own interest in this property?  8. Please Check One.  |   |                         |   |  |  |  |  |  |
|                          | YES NO If YES, provide name US Citizen at time of entry into Service   |   |                         |   |  |  |  |  |  |
|                          | 0 0 [  | Alien   | but resident of NH      | at time of entry into Service           |  |  |  |  |  |
|                          | S S  | TANDARD EXEMPTIONS                            |                         |   |  |  |  |  |  |
| STEP 3<br>EXEMPTIONS     | 10. Elderly Exemption (Must be 65 years of age of  |   | xemption is claimed     | () (RSA 72:39-a)                        |  |  |  |  |  |
| LXLIVII TIONO            | (Enter numbers only MMDDYYYY) 10a. Applicant   | s Date of Birth 10b                           | o. Spouse's Date of     | Birth                                   |  |  |  |  |  |
|                          | 11. Improvements to Assist Persons with Disabilit  | ies (RSA 72:37-a)                             |                         |   |  |  |  |  |  |
|                          | 12. Blind Exemption (RSA 72:37)  |   |                         |   |  |  |  |  |  |
|                          | LOCAL OPTIO  | NAL EXEMPTIONS (If adopted                    | by city/town)           |   |  |  |  |  |  |
|                          | 13. Deaf Exemption (RSA 72:38-b)   | Electric Energy Storage Syste                 | •                       |   |  |  |  |  |  |
|                          | Disabled Exemption (RSA 72:37-b)   | Wind-Powered Energy System                    |                         |   |  |  |  |  |  |
|                          | Solar Energy Systems Exemption (RSA 72:62)   | Woodheating Energy Systems                    |                         | 2:70)                                   |  |  |  |  |  |
|                          | Renewable Generation Facilities and Electric   | Energy Storage Systems Exemption              | (RSA 72:87)             | Ā                                       |  |  |  |  |  |
| STEP 4                   | 14. NH Resident for <b>One Year</b> preceding April 1 in   | the year in which the tax credit is clai      | imed (Veterans' Tax C   | Credit)                                 |  |  |  |  |  |
| RESIDENCY                | 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 prece  | eding April 1 in the year the exemption       | on is claimed (Elderly  | Exemption)                              |  |  |  |  |  |
| STEP 5<br>OWNERSHIP      | 15. Do you own 100% interest in this residence?  | Yes No If NO, what percent (                  | (%) do you own?         | ar the exemption is claimed  Exemption) |  |  |  |  |  |
| STEP 6<br>SIGNATURES     | Under penalties of perjury, I declare that I have examin and complete.   | ned this document and to the best of r        | my belief the informa   | ation herein is true, correct           |  |  |  |  |  |
|                          | SIGNATURE (IN INIV) OF PROPERTY OWNER  |   |                         | DATE                                    |  |  |  |  |  |
|                          | SIGNATURE (IN INK) OF PROPERTY OWNER   |   |                         | DATE                                    |  |  |  |  |  |
|                          | SIGNATURE (IN INK) OF PROPERTY OWNER   |   |                         | DATE                                    |  |  |  |  |  |

DONNA LANGLEY
City Assessor



288 Central Avenue Dover, New Hampshire 03820-4169 (603) 516-6014

# City of Dover, New Hampshire

OFFICE OF THE CITY ASSESSOR

# Authorization of City Assessors to Retain Military Separation papers

Pursuant to RSA 72:34 II, all confidential information must be returned to the applicant. However, pursuant to State Assessing Standards, we are required to recertify all exemptions and credits every five years. Hence, we will be requesting your separation papers again. If you would like us to retain a copy of your papers in a safe, confidential place please indicate below. By doing so, we should not need to trouble you again for a copy of your military records. For those who authorize retention of these papers, they will be kept locked in a safe, confidential location and we well redact social security numbers, VA claim numbers and so forth.

|  | (please print name         |
|--|----------------------------|
| (Please check box which indicates your preference)   |                            |
| Authorize the City of Dover, Tax Assessor's Office, to reta separation papers, as they pertain to the Veterans Tax Credit red I understand these papers will be maintained in a safe, confiden | ceived on my property tax. |
| ☐ <b>Do not authorize</b> the City of Dover, Tax Assessor's Office military separation papers.   | to retain a copy of my     |
| Your signature   |                            |
| Date   |                            |

#### AFFIDAVIT FOR VETERAN TAX CREDIT

Please read, initial each line, and then sign below. If there is anything you do not understand, please ask the

assessing staff for clarification.

I certify that I do not claim residency in any other city or town, in any other state. I certify that I have been a resident of New Hampshire for 1 year preceding of April 1 in the year applying for tax credit I certify under penalty of perjury that I am not receiving any other residential tax exemption or tax credit in any other community within New Hampshire and I am not receiving a similar benefit, such as a homestead exemption, in any other state. If my marital status changes, I must notify the Assessing Department. If I relocate within the City of Dover, I must file an amended application the Assessing Department as soon as possible, on or before a new tax rate has been set, immediately following the change in residence. I understand that if I place my home in an Irrevocable Trust, I may no longer be eligible to claim a tax credit or exemption. A person is guilty of a misdemeanor if, with the purpose to deceive a public servant in the performance of his/her official function, he/she makes any written false statement which he/she does not believe to be true, or if he/she knowingly creates a false impression in written application for pecuniary or other benefits by omitting information necessary to prevent statements therein from being misleading, or if he/she submits or invites reliance on any writing which he/she knows to be lacking in authenticity. RSA 641:3 I/We have read and understand the above statements. Any misrepresentation on my part may result in court action for recovery. I certify the information submitted is true and accurate to best of my knowledge. Signature of Applicant Signature of Spouse Date Date Print Name Print Name

FORM PA-33

### NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

STATEMENT OF QUALIFICATION FOR PROPERTY TAX CREDIT, EXEMPTION OR TAX DEFERRAL UNDER RSA 72:33, V

(to be submitted with Form PA-29 or Form PA-30)

USE THIS FORM IF YOUR PROPERTY IS HELD IN A TRUST, OR IF YOU HOLD EQUITABLE TITLE OR A LIFE ESTATE

| TΥ | ΡI | = ( | n | R | Р | RΙ | N | т |
|----|----|-----|---|---|---|----|---|---|
|    |    |     |   |   |   |    |   |   |

| TYPE OR PI  | RINT  |                          |  |                 |                  |        |         |                          |        |   |
|---|---|--------------------------|--|-----------------|------------------|--------|---------|--------------------------|--------|---|
| OWNER   |   |                          |  |                 |                  |        |         |                          |        |   |
| APPLICANT   | 'S LAST NA  | AME [                    |  | APPLICAN        | T'S FIRST NAME   | E      |         |                          | MI [   |   |
| APPLICANT   | 'S LAST NA  | AME                      |  | APPLICAN        | T'S FIRST NAME   |        |         |                          | MI     |   |
| MAILING A   | DDRESS  |                          |  |                 |                  |        |         |                          |        |   |
| CITY/TOWN   | OWN STA   |                          |  |                 |                  | TATE   |         | ZIPCODE                  |        |   |
| PROPERTY  | 'ADDRESS  | for wh                   | nich Tax Credit / Exemption / Deferra  | ıl is claimed [ |                  |        |         |                          |        |   |
|   | rral Applicat   | ion, F                   | c credit, exemption or tax deferra<br>form PA-30, has been made, an  |                 |                  |        |         |                          |        |   |
| ◯ Granto  | r/Revocab   | le Tru                   | ust  |                 |                  |        |         |                          |        |   |
| C Equitab   | ole Title ho  | older                    | or   |                 |                  |        |         |                          |        |   |
|   |   |                          | life (Life estate owner)   |                 |                  |        |         |                          |        |   |
| (a) A<br>(b) A<br>(c) A   | Trust instru<br>Certificatio<br>deed or oth   | umen<br>n of T<br>ner le | must be supplied: t as defined in RSA 564-B:1- rust prepared in accordance gal document showing the as rent than above): | with RSA        |                  | or     |         |                          |        |   |
| Legal Name  |   |                          |  |                 |                  | 6      | 46      | linant                   |        |   |
|   |   |                          | nents submitted shall be ha  | maiea to p      | rotect the priva | icy or | пе арр  | ilcant.                  |        |   |
| Explanation   | or additiona  | l detai                  | ils:   |                 |                  |        |         |                          |        |   |
|   |   |                          |  |                 |                  |        |         |                          |        |   |
| Under pena<br>herein is tru   |   |                          | I declare that I have examine complete.  | ed this docu    | ment and to the  | best o | f my be | lief the infor           | mation | l |
| Χ   |   |                          |  |                 |                  |        |         |                          |        |   |
| SIGNATURE (IN IN  | IK)   |                          |  | PRINT NAME      |                  |        |         | DATE                     |        |   |
| X   |   |                          |  |                 |                  |        |         |                          |        |   |
| SIGNATURE (IN IN  | IK)   |                          |  | PRINT NAME      |                  |        |         | DATE                     |        |   |
| TELEPHONE NUM   | BER   |                          |  |                 |                  |        |         |                          |        |   |
| WHO MUST FILE  To be completed by property owners to establish their status as grantor of the property to a revocable trust, or holding equitable title or the beneficial interest for life in the property. RSA 72:29, VI. For purposes of RSA 72:28, 28-b, 28-c, 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 placed their property in a grantor/revocable trust or who have equitable title or the beneficial interest for life in the subject property. |   |                          |  |                 |                  |        |         | es of<br>), the<br>those |        |   |
| WHEN<br>TO<br>FILE  | This completed form shall be submitted with the Permanent Application, Form PA-29 (RSA 72:33), for property tax credit or exemption, or the Tax Deferral Application, Form PA-30 (RSA 72:38-a), to the local municipal assessing officials of the City/Town in which such application is filed. The completed Form PA-33 becomes a permanent document and does not need to be re-filed unless the status of the trust or life estate is changed or altered. |                          |  |                 |                  |        |         |                          |        |   |