

VETERAN'S TAX CREDIT QUALIFICATIONS

Optional Veterans tax credit adopted by the City of Rochester is \$200.00.

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.

The following persons shall qualify for the optional veterans' tax credit:

(a) Every resident of this state who served not less than 90 days 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;

(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.

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.

Definitions:

- The word "resident" shall mean a person who has resided in this state for at least one year preceding April 1, in the year in which the tax credit is claimed.
- The term "residential real estate" shall mean the real estate which the person qualified for a tax credit there under occupies as his principal place of abode together with any land or buildings appurtenant thereto and shall include manufactured housing, if used for said purpose.
- The term "surviving spouse" shall not include a surviving spouse that has remarried, but if the surviving spouse is later divorced, his or her status as the surviving spouse of a veteran is regained. If the surviving spouse remarries and the new husband or wife dies, he or she shall be deemed the widow or widower of the latest spouse and shall not revert to the status of a surviving spouse of a veteran.
- The ownership of real estate, as expressed by such words as "owner", "owned" or "own", shall include those who have equitable title or the beneficial interest for life in the subject property.
- The term "theater of operations service medal" shall mean any medal, ribbon, or badge awarded to a member of the armed forces which establishes that the member served in a theater of war or armed conflict, as determined by the director of the state veterans council with written notification to the department of revenue administration.

No person shall be entitled to the tax credit unless the person has filed with the selectmen or assessors, by April 15 preceding the setting of the tax rate.

At the time of application, the veteran will be required to show proof of his identity and provide a copy of his/her DD Form 214 or some other proof of service. A list of forms and documents that are considered sufficient to verify a Veteran's Active Military Service are listed on page 2.

Forms and Documents Verifying a Veteran's Active Military Service

List provided by NH State Veterans Council

- DD Form 214 from any branch of the armed forces;
- DD Form 215 from any branch of the armed forces;
- DD Form 217 from any branch of the armed forces;
- GSA Form 6954 from the National Archives;
- NA Form 13038 from the National Archives;
- NA Form 13041 from the National Archives;
- NAVCG Form 2510 from the United States Coast Guard;
- NAVMC Form 70-PD from the United States Marine Corps;
- NAVMC Form 78-PD from the United States Marine Corps;
- NAVPERS Form 553 from the United States Navy;
- NAVPERS Form 554 from the United States Navy;
- NAVPERS Form 660 from the United States Navy;
- NAVPERS Form 661 from the United States Navy;
- WD AGO Form 53-55 from the United States Army;
- WD AGO Form 53-98 from the United States Army;
- WD AGO Form 755 from the United States Army;
- Verification of Service letter from the United States Department of Veterans Affairs;
- Summary of Military Service Record from the New Hampshire Korean War Bonus application;
- Other documents approved by the Director of the NH State Veterans Council.

Current as of: June 23, 2004

Search for this list and the qualifying medals list at website: www.nh.gov/revenue/property_tax

The above (excerpted from HB 1372) is a list of forms and documents that are usually sufficient for verifying a veteran's active military service.

For a document to be acceptable in verifying a veteran's active military service, it must show (in addition to sufficient identification data) at least three key pieces of information:

- a date of entry into active duty,
- a date of separation or release from active duty, and
- the character of the discharge (proof of honorable discharge or separation).