

VETERAN'S TAX CREDIT QUALIFICATIONS

Optional Veterans tax credit adopted by the City of Rochester is \$300.00 (effective April 1, 2018)
All Veterans tax credit adopted by the City of Rochester is \$300.00 (effective April 1, 2023)

Either the Optional Veterans' tax credit OR the All 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 (RSA 72:28, IV):

- (a) Every resident of this state who is a veteran, as defined in RSA 21:50, and 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 continues to serve or was honorably discharged or an officer who continues to serve or was honorably separated from service; or the spouse or surviving spouse of such resident, provided that training for active duty by a member of the 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.

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.

The following persons shall qualify for the All Veterans' tax credit (RSA 72:28-b):

IV. A person shall qualify for the all veterans' tax credit if the person is a resident of this state who is a veteran, as defined in RSA 21:50, and served not less than 90 days on active service in the armed forces of the United States and continues to serve or was honorably discharged or an officer who continues to serve or was honorably separated from service; or the spouse or surviving spouse of such resident, provided that training for active duty or state active duty by a member of the national guard or reserve shall be included as service under this paragraph; provided however that the person is not eligible for and is not receiving a credit under RSA 72:28 or RSA 72:35*.

*RSA 72:35 Tax Credit for Service-Connected Total Disability

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 or the veteran's spouse will be required to show proof of 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 & Documents Verifying a Veteran's Active Military Service

List provided by the NH State Veterans Council

- DD Form 214, any branch
- DD Form 215, any branch
- DD Form 217, any branch
- DD Form 1300, any branch
- DD Form 4/2 from Nat'l Guard
- GSA Form 6954, Nat'l Archives
- NA Form 13038, Nat'l Archives
- NA Form 13041, Nat'l Archives
- NAVCG Form 2510, US Coast Guard
- NAVMC Form 70-PD, US Marine Corps
- NAVMC Form 78-PD, US Marine Corps
- NAVPERS Form 553, US Navy
- NAVPERS Form 554, US Navy
- NAVPERS Form 660, US Navy
- NAVPERS Form 661, US Navy
- WD AGO Form 53-55, US Army
- WD AGO Form 53-98, US Army
- WD AGO Form 755, US Army
- Verification of Service letter from US Dept of Veterans Affairs
- Summary of Military Service Record from NH Korean War Bonus Application
- Other documents approved by Director of NH State Veterans Council

Qualifying Awards for the Veterans' Tax Credit For Wars or Conflicts after May 8, 1975

List provided by NH State Veterans Council

Any of the following medals shall be considered a "theater of operations service medal" for the purposes of qualifying a veteran for the Veterans' Tax Credit in RSA 72:28. Typically, the medal will appear on the discharge papers (such as the DD214), except for those who earned the medal, but were discharged prior to the award. There must be documentation to qualify.

- Afghanistan Campaign Medal
- Armed Forces Expeditionary Medal
- Global War on Terrorism Expeditionary Medal
- Iraq Campaign Medal
- Kosovo Campaign Medal
- Kuwait Liberation Medal
- Marine Corps Expeditionary Medal
- Navy Expeditionary Medal
- Southwest Asia Service Medal

In addition, in the absence of evidence to the contrary, the award of the following decorations shall also be considered evidence of a veteran's combat service and qualification for the Veterans' Tax Credit:

Reference: "V" Device: "V" stands for Valor, and it is awarded to denote combat service.

If so specified, the medal must have the "V" Device to be valid.

- Medal of Honor
- Silver Star
- Purple Heart
- Combat Medical Badge
- Combat Aircrew Insignia
- Distinguished Flying Cross
- Distinguished Service Cross
- Medal of Honor
- Navy Cross
- Air Force Outstanding Unit Award **with "V" Device**
- Air Medal **with "V" Device**
- Army Commendation Medal **with "V" Device**
- Bronze Star Medal **with "V" Device**
- Joint Service Commendation Medal **with "V" Device**
- Navy Commendation Medal **with "V" Device**
- Combat Action Ribbon
- Combat Infantryman Badge