

HB 1659 - AS INTRODUCED

2026 SESSION

26-2912

06/07

HOUSE BILL **1659**

AN ACT relative to local property tax exemptions for veterans with a 100 percent disability rating.

SPONSORS: Rep. Dunn, Rock. 16; Rep. Perez, Rock. 16; Rep. Suiter, Hills. 36

COMMITTEE: Municipal and County Government

ANALYSIS

This bill establishes a disabled veteran homestead property tax credit for permanently disabled veterans and veterans with home modifications related to their service-connected disabilities.

Explanation: Matter added to current law appears in ***bold italics***.
Matter removed from current law appears ~~[in brackets and struckthrough.]~~
Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty-Six

AN ACT relative to local property tax exemptions for veterans with a 100 percent disability rating.

Be it Enacted by the Senate and House of Representatives in General Court convened:

1 1 Duties of Commissioner. Amend RSA 21-J:3, XIII to read as follows:

2 XIII. Equalize annually by May 1 the valuation of the property as assessed in the several
3 towns, cities, and unincorporated places in the state including the value of property exempt
4 pursuant to RSA 72:37, RSA 72:37-b, RSA 72:39-a, **RSA 72:39-c**, RSA 72:62, RSA 72:66, RSA 72:70,
5 RSA 72:85, and RSA 72:87, property which is subject to tax relief under RSA 79-E:4, and property
6 which is subject to tax relief under RSA 79-E:4-a or RSA 79-E:4-b, by adding to or deducting from
7 the aggregate valuation of the property in towns, cities, and unincorporated places such sums as will
8 bring such valuations to the true and market value of the property, and by making such adjustments
9 in the value of other property from which the towns, cities, and unincorporated places receive taxes
10 or payments in lieu of taxes, including renewable generation facility property subject to a payment in
11 lieu of taxes agreement under RSA 72:74 and combined heat and power agricultural facility property
12 subject to a payment in lieu of taxes agreement under RSA 72:74-a, as may be equitable and just, so
13 that any public taxes that may be apportioned among them shall be equal and just. In carrying out
14 the duty to equalize the valuation of property, the commissioner shall follow the procedures set forth
15 in RSA 21-J:9-a.

16 2 Procedure for Adoption, Modification, or Rescission. Amend RSA 72:27-a, I to read as follows:

17 I. Any town or city may adopt the provisions of RSA 72:28, RSA 72:28-b, RSA 72:29-a, RSA
18 72:35, RSA 72:37, RSA 72:37-b, RSA 72:38-b, RSA 72:39-a, **RSA 72:39-c**, RSA 72:62, RSA 72:66, RSA
19 72:70, RSA 72:76, RSA 72:82, RSA 72:85, or RSA 72:87, in the following manner:

20 3 Tax Credit for Service-Connected Total Disability. Amend RSA 72:35, I-a to read as follows:

21 I-a. The optional tax credit for service-connected permanent and total disability, upon
22 adoption by a city or town pursuant to RSA 72:27-a, shall be an amount from \$701 up to \$5,000. The
23 optional tax credit for service-connected permanent and total disability shall replace the tax credits
24 pursuant to RSA 72:28, 72:28-b, 72:28-c, [and] 72:36-a, **and 72:39-c** in its entirety and shall not be
25 in addition thereto.

26 4 Interpretations; Rules. Amend RSA 72:36, I to read as follows:

27 I. The commissioner's interpretation of RSA 72:28, 72:28-b, 72:28-c, 72:29, 72:29-a, 72:30,
28 72:31, 72:32, 72:33, 72:34, 72:34-a, 72:35, 72:36-a, 72:37, 72:37-a, 72:37-b, 72:38-a, 72:38-b, 72:39-a,
29 72:39-b, **72:39-c**, 72:41, 72:62, 72:66, 72:70; 72:85, and 72:87; and

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1 5 New Section; Disabled Veteran Homestead Property Tax Credit. Amend RSA 72 by inserting
2 after section 39-b the following new section:

3 72:39-c Disabled Veteran Homestead Property Tax Credit.

4 I. Any city or town may adopt the homestead property tax credit established under this
5 section by the procedure set forth in RSA 72:27-a. The credit shall be available only after the
6 legislative body of the city or town has voted to adopt the exemption or credit as provided by law.

7 II. The owner of a homestead shall be entitled to a property tax credit equal to the entire
8 amount of property taxes levied on the homestead for each tax year in which the owner meets one of
9 the following criteria:

10 (a) Is a veteran of any branch of the armed forces of the United States who acquired the
11 homestead under 38 U.S.C. section 2101, 2102, or any successor program providing specially adapted
12 housing for disabled veterans;

13 (b) Is a veteran, as defined in RSA 21:50, who has a permanent service-connected
14 disability rating of 100 percent, as certified by the United States Department of Veterans Affairs, or
15 is rated permanently and totally disabled due to individual unemployability, as certified by the
16 United States Department of Veterans Affairs; or

17 (c) Is a former member of the national guard or reserves who meets the service
18 requirements of RSA 21:50, and has a permanent service-connected disability rating of 100 percent,
19 or is rated permanently and totally disabled due to individual unemployability.

20 III. For purposes of this section, "homestead" means the owner's principal dwelling and the
21 land surrounding it, not to exceed one acre if located within an incorporated city or densely settled
22 area, or 10 acres in any other municipality.

23 IV. The credit permitted under this section shall continue to the estate of a deceased
24 qualifying owner for the benefit of:

25 (a) A surviving spouse, so long as the spouse remains unmarried; or

26 (b) Any child who is a dependent of the decedent receiving benefits under 38 U.S.C.
27 section 1301 et seq.

28 V. An owner or beneficiary who elects to claim the credit provided under this section shall
29 not be eligible for any other real property tax exemption under RSA 72 for veterans of military
30 service.

31 VI. If a qualifying owner acquires a different homestead within this state, the credit allowed
32 under this section may be claimed for the new homestead, provided all other requirements of this
33 section are met.

34 VII. Records identifying individuals who receive the credit under this section shall be
35 exempt from disclosure under RSA 91-A, except as necessary for tax administration or upon request
36 by a county or state veterans service officer for the purpose of providing information about benefits
37 and services available to veterans and their families.

1 VIII. For purposes of this section, “permanent and total disability rating based on individual
2 unemployability” means a condition in which the United States Department of Veterans Affairs
3 rates a veteran as permanently and totally disabled for disability compensation under 38 C.F.R.
4 section 4.16.

5 IX. To claim the exemption under this section, the qualifying veteran, surviving spouse, or
6 dependent child shall file with the local assessing officials, on or before April 1 of the year in which
7 the exemption is first claimed:

8 (a) A copy of the United States Department of Veterans Affairs certification of disability
9 rating or dependency and indemnity compensation award.

10 (b) Any application forms prescribed by the department of revenue administration.
11 Once the application is approved, the exemption shall remain in effect for subsequent years without
12 further filing, unless the assessing officials request updated verification.

13 6 Effective Date. This act shall take effect April 1, 2027.