CHAPTER Rev 400 PROPERTY TAX CREDITS, EXEMPTIONS AND DEFERRALS

PART Rev 401 DEFINITIONS

Readopt Rev 401.01, effective 10-28-16 (Document #12027), to read as follows:

Rev 401.01 "Accident, mistake, or misfortune" means something outside a person's control, or something which a reasonably prudent person would not be expected to guard against or provide for.

Readopt with amendment Rev 401.02, effective 10-28-16 (Document #12027), to read as follows:

Rev 401.02 "Active duty" means ***active duty as defined in RSA 21:50,III and includes*** full-time ***duty*** ~~service~~ as an enlisted member, or as a commissioned or warrant officer, in any branch of the armed forces ~~under Title 10 of the United States Code, including active duty for training (ACDUTRA), as established by United States Department of Defense Form 214 (DD Form 214) or another separation document in RSA 21:50~~. ~~The term does not include military service under Title 32 of the United States Code~~. ***This term includes "active service."***

Readopt Rev 401.03, effective 10-28-16 (Document #12027), to read as follows:

Rev 401.03 "Applicant" means a person applying for a property tax credit, exemption, or deferral.

Readopt Rev 401.04, effective 4-27-24 (Document #13943-B), to read as follows:

Rev 401.04 "Armed forces" means "armed forces" as defined in RSA 21:50, II, and includes the armed forces of any of the governments associated with the United States in the wars, conflicts or armed conflicts, or combat zones in RSA 72:28.

Readopt Rev 401.05, effective 11-26-19 (Document #12925), to read as follows:

Rev 401.05 "Combat service" means "combat service" as defined in RSA 72:28-c, III.

Readopt Rev 401.06, effective 10-28-16 (Document #12027), to read as follows:

Rev 401.06 "Deaf or severely hearing impaired person" means "deaf person or person with severe hearing impairment" as defined in RSA 72:38-b.

Readopt Rev 401.07, effective 10-28-16 (Document #12027), to read as follows:

Rev 401.07 "Discharge" means the termination of active duty service for an enlisted member or the separation of service for an active duty officer.

Adopt new Rev 401.08, to read as follows:

Rev 401.08 "Discharge of a character outlined in RSA 21:50" means an honorable discharge; or an uncharacterized discharge based on a service-connected injury, illness, or disability; or a general discharge under honorable conditions, all as enumerated in RSA 21:50,I(a)(2).

Readopt with amendment and renumber Rev 401.08 through Rev 401.12, effective 10-28-16 (Document #12027), as Rev 401.09 through Rev 401.13, to read as follows:

Rev 401.0~~8~~***9*** "Eligible person" means a person who meets all the eligibility requirements of a property tax credit, exemption, or deferral~~.~~ ***as provided in RSA 72.***

Rev 401.~~09~~***10*** "Encumbrance" means a claim, lien, charge, or liability attached to and binding upon real estate or personal property.

Rev 401.1~~0~~***1*** "Entitled applicant" means an eligible person who applied for a property tax credit, exemption, or deferral in the approved manner.

Rev 401.1~~1~~***2*** "Fractional property interest" means a percentage share in the ownership of residential real estate or other property.

Rev 401.1~~2~~***3*** "Homestead" means the real estate on which a person's principal place of abode is located, including the land and buildings identified in the property tax bill(s) for the person's principal place of abode and contiguous lots. The term does not include any portion of the land and buildings rented or used for commercial or industrial purposes.

Repeal Rev 401.13, effective 10-28-16 (Document #12027), as follows:

~~Rev 401.13 "Honorable discharge" means the character of an enlisted member's discharge from military service as established by United States Department of Defense Form 214 (DD Form 214) or another separation document in RSA 21:50, but does not include any other character of discharge, including, but not limited to:~~

~~(a) General, under honorable conditions;~~

~~(b) Under other than honorable conditions;~~

~~(c) Bad conduct;~~

~~(d) Dishonorable; or~~

~~(e) Uncharacterized.~~

Readopt with amendment Rev 401.14 through Rev 401.27, effective 10-28-16 (Document #12027), to read as follows:

Rev 401.14 "Honorable separation" means the character of an officer's separation from military service as established by United States Department of Defense Form 214 (DD Form 214) or another separation document in RSA 21:50. ***This includes the term "discharge of the character outlined in RSA 21:50."***

Rev 401.15 "Municipal assessing officials" means the:

(a) Governing body of a municipality;

(b) Assessors of a municipality; or

(c) County commissioners of an unincorporated place.

Rev 401.16 "Municipality" means a city, town, or unincorporated place.

Rev 401.17 "Owner" means a person who ~~owns~~ ***holds legal title to*** residential real estate or other property ***or an equitable or beneficial interest for life*** and:

(a) Includes a person who has:

(1) Placed ***the*** property in a grantor/revocable trust;

(2) Equitable ***but not legal*** title in ***the*** property; ***or***

(3) A life estate in ***the*** property; and

(b) Does not include a person who has placed property in an irrevocable trust or any other legal entity distinct from the person ***and has not retained equitable title in the property or a beneficial interest for life in the property.***

Rev 401.18 "Person with a disability" means a person who by reason of a physical defect or infirmity permanently requires the use of special aids to enable the person to propel herself or himself.

Rev 401.19 "Principal place of abode" means the place of abode which a person has, through all the person's actions, demonstrated a current intent to designate as the person's principal place of residence for the indefinite future to the exclusion of all others:

(a) Notwithstanding a temporary absence if:

(1) The person intends to return;

(2) The person continues to maintain the place of abode during the temporary absence; and

(3) The place of abode is available when the person returns~~;~~. ~~and~~

~~(b) With the exception of the following:~~

~~(1) Seasonal home;~~

~~(2) Timeshare; or~~

~~(3) Place of retreat.~~

Rev 401.20 "Property tax credit" means an amount of money to be deducted from a person's property tax bill. The term includes "tax credit~~.~~" ***as defined in RSA 72:29, IV.***

Rev 401.21 "Property tax deferral" means a postponement of the payment of all or part of the property taxes due on a person's homestead. The term includes "tax deferral for elderly and disabled" pursuant to RSA 72:38-a.

Rev 401.22 "Property tax exemption" means "exemption" as defined in RSA 72:29, namely "the amount of money to be deducted from the assessed valuation, for property tax purposes, of real property." The term includes "exemption."

Rev 401.23 "Real estate" means "real estate" as defined in RSA 21:21. The term includes "real property."

Rev 401.24 "Resident" means a person who has a principal place of abode in any New Hampshire municipality. The term includes "residency."

Rev 401.25 "Residential real estate" means the real estate which a person occupies as the person's principal place of abode together with any appurtenant land or buildings, including manufactured housing if used for that purpose.

Rev 401.26 "Service-connected death" means a death:

(a) Suffered while on active duty as established by United States Department of Defense Form 1300 (DD Form 1300); or

(b) Determined by the United States Department of Veterans Affairs to have resulted from an injury, illness, or disability incurred in or aggravated by military service.

Rev 401.27 "Service-connected disability" means an injury, illness, or disability determined by the United States Department of Veteran Affairs to have been incurred in or aggravated by military service. The term includes "service-connected injury."

Readopt Rev 401.28, effective 4-27-24 (Document #13943-B), to read as follows:

Rev. 401.28 "Solar energy system" means "solar energy system" as defined in RSA 72:61.

Readopt with amendment Rev 401.29 through Rev 401.33, effective 10-28-16 (Document #12027), to read as follows:

Rev 401.29 "Spouse" means ~~a lawful wife or husband.~~***spouse as defined by RSA 457:1-a. The term includes "husband and wife" and "military spouse" as defined by RSA 21:50, V.***

Rev 401.30 "Surviving spouse" means a person who was the spouse of a person at the time of the person's death, and who has not remarried, or who has remarried but was later divorced. The term does not include a person who has remarried and the new spouse dies.

Rev 401.31 "Tax year" means the time period beginning April 1 of any year and ending March 31 of the next year, inclusive.

Rev 401.32 "Undue hardship" means a significant difficulty or expense.

Rev 401.33 "Veteran of allied forces" means a person who:

(a) Served on active duty in the armed forces of any government associated with the United States in the wars, conflicts or armed conflicts, or combat zones in RSA 72:28; and

(b) At the time of entry into such service:

(1) Was a citizen of the United States; or

(2) Was a New Hampshire resident.

Readopt Rev 401.34, effective 4-27-24 (Document #13943-B), to read as follows:

Rev 401.34 "Wind-powered energy system" means "wind-powered energy system" as defined in RSA 72:65.

Readopt Rev 401.35, effective 10-28-16 (Document #12027), to read as follows:

Rev 401.35 "Woodheating energy system" means "woodheating energy system" as defined in RSA 72:69.

Readopt Rev 402.01 through Rev 402.03, effective 4-27-24 (Document #13943-B), to read as follows:

PART Rev 402 GENERAL INFORMATION

Rev 402.01 Types of Mandatory Property Tax Credits, Exemptions, and Deferrals. The municipal assessing officials shall grant the following property tax credits, exemptions, and deferrals to entitled applicants:

(a) Standard veterans' tax credit pursuant to Rev 403 unless, alternatively, the municipality adopts the optional veterans' tax credit;

(b) Standard service-connected total and permanent disability tax credit pursuant to Rev 406 unless, alternatively, the municipality adopts the optional service-connected total and permanent disability tax credit;

(c) Standard surviving spouse tax credit pursuant to Rev 407 unless, alternatively, the municipality adopts the optional surviving spouse tax credit;

(d) Certain disabled veterans' exemption pursuant to Rev 408;

(e) Elderly exemption pursuant to Rev 409;

(f) Exemption for improvements to assist persons with disabilities pursuant to Rev 410;

(g) Exemption for the blind pursuant to Rev 414; and

(h) Tax deferral for elderly and disabled pursuant to Rev 418.

Rev 402.02 Types of Optional Property Tax Credits and Exemptions. A municipality may adopt, rescind, or modify, if applicable, the following property tax credits and exemptions pursuant to RSA 72:27-a:

(a) Optional veterans' tax credit pursuant to Rev 403;

(b) All veterans' tax credit pursuant to Rev 404;

(c) Tax credit for combat service pursuant to Rev 405;

(d) Optional service-connected total and permanent disability tax credit pursuant to Rev 406;

(e) Optional surviving spouse tax credit pursuant to Rev 407;

(f) Exemption for the disabled pursuant to Rev 411;

(g) Exemption for deaf or severely hearing impaired persons pursuant to Rev 412;

(h) Exemption for solar energy systems pursuant to Rev 415;

(i) Exemption for wind-powered energy systems pursuant to Rev 416; and

(j) Exemption for woodheating energy systems pursuant to Rev 417.

Rev 402.03 Ownership Requirements.

(a) The applicant for any property tax credit, exemption, or deferral shall own residential real estate or other property, if applicable, either individually or jointly, whether as joint tenants or as tenants in common, except as provided in (b) below.

(b) An applicant who does not own residential real estate may apply for any of the following exemptions if the applicant's spouse of at least 5 consecutive years owns residential real estate:

(1) Elderly exemption pursuant to Rev 409;

(2) Exemption for the disabled pursuant to Rev 411; or

(3) Exemption for deaf or severely hearing impaired persons pursuant to Rev 412.

Readopt Rev 402.04, effective 10-28-16 (Document #12027), to read as follows:

Rev 402.04 Limit on Property Tax Credits, Exemptions, and Deferrals.

(a) The total of property tax credits and exemptions for particular residential real estate or other property shall not reduce the property tax bill(s) to less than zero so as to generate a refund.

(b) The total of property tax deferrals on a particular homestead shall not be more than 85% of the homestead's equity value.

Readopt with amendment Rev 402.05, effective 10-28-16 (Document #12027), to read as follows:

Rev 402.05 Fractional Property Interests.

(a) If an entitled applicant for any property tax credit or exemption owns a fractional interest in residential real estate or other property, the entitled applicant shall receive the property tax credit or exemption claimed in proportion to the entitled applicant's interest in the property.

(b) The total property tax credit or exemption to all entitled applicants who jointly own residential real estate, whether as joint tenants or as tenants in common, shall not exceed 100% of the property tax credit or exemption claimed, except as provided in Rev 403.04(c) or Rev 404.03(b).

(c) If an entitled applicant for a property tax credit or exemption has placed residential real estate or other property in a ~~grantor/revocable~~ trust with at least one co-grantor, ***and remains an owner as defined in Rev 401.17,*** the entitled applicant ~~and all co-grantors~~ shall be deemed to own the ~~grantor/revocable~~ trust's fractional interest in the property as joint tenants to each other.

(d) If an entitled applicant for a property tax credit or exemption has a fractional life estate in residential real estate or other property, the entitled applicant shall receive the property tax credit or exemption claimed in accordance with this section.

Readopt with amendment Rev 402.06, effective 4-27-24 (Document #13943-B), to read as follows:

Rev 402.06 Documentation Used to Establish Veteran Status***: Those Who Continue in Service***

(a) A person***, who continues to serve,*** qualifying as a veteran in an application for the veterans' tax credit, pursuant to RSA 72:28, or the all veterans' tax credit, pursuant to RSA 72:28-b, may use the Leave and Earnings Statement issued by the Defense Finance and Accounting Service to establish the person's status as a veteran.

(b) The information on the Leave and Earnings Statement, as used in (a) above, may be redacted except for the information in the boxes showing:

(1) The full name of the service member;

(2) The pay date;

(3) The years of service;

(4) The military branch; and

(5) The period covered.

Readopt Rev 403.01 and Rev 403.02, effective 10-28-16 (Document #12027), to read as follows:

PART Rev 403 VETERANS' TAX CREDIT

Rev 403.01 Definition. For purposes of this part, "veterans' tax credit" means the standard or optional veterans' tax credits pursuant to RSA 72:28.

Rev 403.02 Standard or Optional Veterans' Tax Credits.

(a) An applicant shall not be entitled to the veterans' tax credit unless the applicant meets all the eligibility requirements of this part.

(b) The standard veterans' tax credit shall be the amount provided in RSA 72:28.

(c) The optional veterans' tax credit shall be an amount adopted by the municipality in accordance with RSA 72:28, if applicable.

(d) The optional veterans' tax credit shall replace the standard veterans' tax credit in its entirety and shall not be in addition to the standard veterans' tax credit.

(e) The veterans' tax credit shall be subtracted from the property taxes due on an entitled applicant's residential real estate, except as provided in (f) below.

(f) The surviving spouse of a person who suffered a service-connected death may have the veterans' tax credit subtracted from the property taxes due on any real estate in the same municipality where the surviving spouse is a resident.

Readopt with amendment Rev 403.03, effective 10-28-16 (Document #12027), to read as follows:

Rev 403.03 Residency Requirements. ***Pursuant to RSA 72:29,I,*** ~~T~~***the*** applicant shall have been a New Hampshire resident for at least one year preceding April 1 in the tax year in which the veterans' tax credit is claimed.

Readopt with amendment Rev 403.04, effective 4-27-24 (Document #13943-B), to read as follows:

Rev 403.04 Additional Eligibility Requirements – ***Veterans' Tax Credit***.

(a) The applicant shall not be eligible for the veterans' tax credit unless, in addition to meeting the ownership requirements of Rev 402.03, and the residency requirements of Rev 403.03, the applicant is also one of the following:

(1) A veteran, as defined in RSA 21:50 who:

a. Served at least 90 days on active duty in the armed forces of the United States in any qualifying war or armed conflict listed in RSA 72:28 and continues to serve, or ~~was~~ ***received a discharge of a character outlined in RSA 21:50***;
~~b. Was terminated from the armed forces of the United States because of a service-connected disability;~~

(2) A veteran of allied forces otherwise eligible for the veterans' tax credit pursuant to (a)(1) above;

(3) The spouse of a person eligible for the veterans' tax credit pursuant to (a)(1)a. above, including a veteran of allied forces; or

(4) The surviving spouse of a person, including a veteran of allied forces, who:

a. Is eligible for the veterans' tax credit pursuant to (a)(1) above; or

b. Suffered a service-connected death.

(b) An entitled applicant shall be granted only a single veterans' tax credit ***pursuant to Rev 403 (RSA 72:28), either the standard (Rev 403.02(b)) or the optional (Rev 403.02(c)) and shall not also receive*** ~~in New Hampshire~~ ***the "all veterans credit" pursuant to Rev 404 (RSA 72:28-b). If receiving the optional veteran's tax credit (RSA 72:28, II), the applicant also shall not also receive the "optional tax credit for combat service" pursuant to Rev 405 (RSA 72:28-c); the optional tax credit for service-connected total disability pursuant to Rev 406.02(c)(RSA 72:35, I-a); or the certain disabled veteran exemption pursuant to Rev 408 (RSA 72:36-a).***

(c) If both members of a married couple are each entitled to the veterans' tax credit pursuant to (a)(1) above, the municipal assessing officials shall grant them each 100% of the veterans' tax credit.

(d) A spouse living separately from a person eligible for the veterans' tax credit pursuant to (a)(1) above, including a veteran of allied forces, may apply for the veterans' tax credit on the spouse's residential real estate, but only if the eligible person does not also apply for the veterans' tax credit on the eligible person's residential real estate.

(e) The applicant of the veterans' tax credit qualifying pursuant to (a)(1)a., or (a)(3) above, if the veteran continues to serve, shall substantiate their qualification of the veterans' tax credit to the municipal assessing officials on an annual basis.

(f) Training for active duty by a member of the national guard or reserve shall be considered for determining eligibility of the veterans' tax credit.

Readopt Rev 404.01, effective 10-28-16 (Document #12027) and as amended effective 3-21-18 (Document #12496), to read as follows:

PART Rev 404 ALL VETERANS' TAX CREDIT

Rev 404.01 All Veterans' Tax Credit.

(a) An applicant shall not be entitled to the all veterans' tax credit pursuant to RSA 72:28-b unless:

(1) The applicant's residential real estate is located in a municipality that has adopted the all veterans' tax credit pursuant to RSA 72:27-a; and

(2) The applicant is eligible for the all veterans' tax credit pursuant to this part.

(b) The all veterans' tax credit shall be the amount of the standard or optional veterans' tax credit in effect in the municipality, in accordance with Rev 403, subject to the phase-in permitted by RSA 72:28-b, II.

(c) The all veterans' tax credit shall be subtracted only from the property taxes due on an entitled applicant's residential real estate.

Readopt Rev 404.02, effective 10-28-16 (Document #12027), to read as follows:

Rev 404.02 Residency Requirements. The applicant shall have been a New Hampshire resident for at least one year preceding April 1 in the tax year in which the veterans' tax credit is claimed.

Readopt with amendment Rev 404.03, effective 4-27-24 (Document #13943-B), to read as follows:

Rev 404.03 Additional Eligibility Requirements.

(a) The applicant shall not be eligible for the all veterans' tax credit unless, in addition to meeting the ownership requirements of Rev 402.03, and the residency requirements of Rev 404.03, the applicant is:

(1) One of the following:

a. A person who is a veteran, as defined in RSA 21:50, who served at least 90 days on active duty in the armed forces of the United States and continues to serve, or ~~was honorably discharged or honorably separated from service~~ ***received a discharge of a character outlined in RSA 21:50***;

b. A veteran of allied forces***, pursuant to RSA 72:32,*** otherwise eligible for the all veterans' tax credit pursuant to (a)(1)a. above; or

c. The spouse or surviving spouse of a person or veteran of allied forces eligible for the all veterans' tax credit pursuant to (a)(1)a. above; and

(2) Not ~~eligible for and is not~~ receiving***:*** a standard or optional veterans' tax credit pursuant to Rev 403 ***(RSA72:28)***, ***an optional tax credit for combat service pursuant to Rev 405 (RSA 72:28-c),*** ~~or~~ ~~a~~ ***the standard or optional tax credit for*** service-connected total ~~and permanent~~ disability ~~tax credit~~ pursuant to Rev ***406 (72:35, I-a),*** ~~405.~~ ***or the certain disabled veteran exemption pursuant to Rev 408 (RSA 72:36-a).***

(b) If both members of a married couple are entitled to the all veterans' tax credit pursuant to (a)(1)a. above, the municipal assessing officials shall grant them both 100% of the all veterans' tax credit.

(c) The applicant of the all veterans' tax credit qualifying pursuant to (a)(1)a., or (a)(1)c above, if the veteran continues to serve, except for the surviving spouse, shall substantiate their qualification of the all veterans' tax credit to the municipal assessing officials on an annual basis.

(d) Training for active duty or state active duty by a member of the national guard or reserve shall be considered for determining eligibility of the all veterans' tax credit.

Readopt with amendment Rev 405.01, effective 11-26-19 (Document #12925), to read as follows:

PART Rev 405 TAX CREDIT FOR COMBAT SERVICE

Rev 405.01 Tax Credit for Combat Service.

(a) An applicant shall not be entitled to the tax credit for combat service pursuant to RSA 72:28-c unless:

(1) The applicant's residential real estate is located in a municipality that has adopted the tax credit for combat service pursuant to RSA 72:27-a; and

(2) The applicant is eligible for the tax credit for combat service pursuant to this part.

(b) The tax credit for combat service shall be an amount adopted by the municipality in accordance with RSA 72:28-c.

(c) The tax ***optional*** credit for combat service shall be in lieu of, and not in addition to~~,~~***:*** the optional veteran's tax credit ***pursuant to Rev 403 (RSA 72:28, II) and*** ~~or~~ the all veterans' tax credit~~.~~ ***pursuant to Rev 404 (RSA 72:28-b).***

(d) The tax credit for combat service shall be subtracted only from the property taxes due on an entitled applicant's residential real estate.

Readopt Rev 405.02 and Rev 405.03, effective 11-26-19 (Document #12925), to read as follows:

Rev 405.02 Residency Requirements. The applicant shall have been a New Hampshire resident for at least one year preceding April 1 in the tax year in which the tax credit for combat service is claimed.

Rev 405.03 Additional Eligibility Requirements. The applicant shall not be eligible for the tax credit for combat service unless, in addition to meeting the ownership requirements of Rev 402.03, and the residency requirements of Rev 405.02, the applicant is engaged at any point during the tax year in combat service as a member of the New Hampshire national guard or a reserve component of the United States armed forces.

Readopt with amendment Rev 406, effective 10-28-16 (Document #12027), to read as follows:

PART Rev 406 ***TAX CREDIT FOR*** SERVICE-CONNECTED TOTAL ~~AND PERMANENT~~ DISABILITY ~~TAX CREDIT~~

Rev 406.01 Definition. For purposes of this part, "***tax credit for*** service-connected total disability ~~tax credit~~" means the standard or optional ***tax credit for*** service-connected total ~~and permanent~~ disability ~~tax credits~~ pursuant to RSA 72:35.

Rev 406.02 Standard or Optional ***Tax Credit for*** Service-Connected Total ~~and Permanent~~ Disability ~~Tax Credits~~.

(a) An applicant shall not be entitled to the ***"tax credit for service-connected total disability or the optional tax credit for*** service-connected total disability***"*** ~~tax credit~~ unless the applicant meets all the eligibility requirements of this part.

(b) The standard **"tax credit for** service-connected total disability***"*** ~~tax credit~~ shall be the amount provided in RSA 72:35***, I***.

(c) The optional ***"tax credit for*** service-connected total disability***"*** ~~tax credit~~ shall be an amount adopted by the municipality in accordance with RSA 72:35***, I-a***, if applicable.

(d) The optional ***"tax credit for*** service-connected total disability***"*** (RSA 72:35, I-a)~~tax credit~~ shall replace the standard **"tax credit for** service-connected total disability**"** ***(RSA 72:35, I); the eligible applicant will receive one or the other.*** ~~tax credit in its entirety and shall not be in addition to the standard service-connected total disability tax credit.~~

(e) The ***tax credit for service-connected total disability and the optional tax credit for*** service-connected total disability ~~tax credit~~ shall be subtracted only from the property taxes due on an entitled applicant's residential real estate.

(f) The ***tax credit for service-connected total disability and the optional tax credit for*** service-connected total disability ~~tax credit~~ shall be divided evenly among the remaining property tax payments required annually by the municipality so that a portion of the service-connected total disability tax credit shall apply to each property tax payment to be made.

(g) If receiving the optional tax credit for service-connected total disability***, the applicant shall not also receive a tax credit pursuant to: Rev 403 (RSA 72:28), Rev 404 (72:28-b), Rev 405 (72:28-c), and the exemption at Rev 408 (72:36-a) so that the applicant entitled to the optional "tax credit for service-***

connected total disability" (RSA 72:35, I-a) will receive a singular tax credit related to their status as a veteran or a disabled veteran.

Rev 406.03 Residency Requirements. The applicant shall have been a resident of the municipality on April 1 in the tax year in which the ***tax credit for*** service-connected total disability ~~tax credit~~ is claimed.

Rev 406.04 Additional Eligibility Requirements. The applicant shall not be eligible for the ***tax credit for*** service-connected total disability ~~tax credit~~ unless, in addition to meeting the ownership requirements of Rev 402.03, and the residency requirements of Rev 405.03, the applicant is also one of the following:

(a) A person ***issued a discharge of a character outlined in RSA 21:50*** ~~honorably discharged or honorably separated~~ from military service of the United States who:

(1) Has a total and permanent service-connected disability; or

(2) Is a double amputee or paraplegic because of a service-connected injury; or

(b) The surviving spouse of a person eligible for the ***tax credit for*** service-connected total disability ~~tax credit~~ pursuant to (a) above.

Readopt Rev 407.01, effective 10-28-16 (Document #12027), to read as follows:

PART Rev 407 SURVIVING SPOUSE TAX CREDIT

Rev 407.01 Definition. For purposes of this part, "surviving spouse tax credit" means the standard or optional surviving spouse tax credits pursuant to RSA 72:29-a.

Readopt with amendment Rev 407.02, effective 10-28-16 (Document #12027), to read as follows:

Rev 407.02 Standard or Optional Surviving Spouse Tax Credits.

(a) An applicant shall not be entitled to the surviving spouse tax credit unless the applicant meets all the eligibility requirements of this part.

(b) The standard surviving spouse tax credit shall be the amount provided in RSA 72:29-a, ***I***.

(c) The optional surviving spouse tax credit shall be an amount adopted by the municipality in accordance with RSA 72:29-a***, II***, if applicable.

(d) The optional surviving spouse tax credit shall replace the standard surviving spouse tax credit in its entirety and shall not be in addition to the standard surviving spouse tax credit.

(e) The surviving spouse tax credit shall be subtracted from the property taxes due on an entitled applicant's property, whether or not residential real estate, in the same municipality where the entitled applicant is a resident.

Readopt Rev 407.03, effective 10-28-16 (Document #12027), to read as follows:

Rev 407.03 Residency Requirements. The applicant shall have been a resident of the municipality on April 1 in the tax year in which the surviving spouse tax credit is claimed.

Readopt with amendment Rev 407.04, effective 4-27-24 (Document #13943-B), to read as follows:

Rev 407.04 Additional Eligibility Requirements. The applicant shall not be eligible for the surviving spouse tax credit unless, in addition to meeting the ownership requirements of Rev 402.03, and the residency requirements of Rev 407.03, the applicant is the surviving spouse of any person who was killed or died while on active duty ***for the United States or any of the armed forced of any of the governments associated with the United States*** in any qualifying war or armed conflict***s listed*** in RSA 72:28, ~~as established by United States Department of Defense Form 1300 (DD Form 1300).~~ ***and provides the municipality with documents listed within RSA 21:50, I(b), appropriately redacted, to establish the person's status as a surviving spouse.***

Readopt Rev 408.01 and Rev 408.02, effective 10-28-16 (Document #12027), to read as follows:

PART Rev 408 CERTAIN DISABLED VETERANS' EXEMPTION

Rev 408.01 Certain Disabled Veterans' Exemption.

(a) An applicant shall not be entitled to the certain disabled veterans' exemption pursuant to RSA 72:36-a unless the applicant meets all the eligibility requirements of this part.

(b) An entitled applicant shall be exempt from all taxation on the applicant's residential real estate.

Rev 408.02 Residency Requirements. The applicant shall have been a resident of the municipality on April 1 in the tax year in which the certain disabled veterans' exemption is claimed.

Readopt with amendment Rev 408.03, effective 4-27-24 (Document #13943-B), to read as follows:

Rev 408.03 Additional Eligibility Requirements. The applicant shall not be eligible for the certain disabled veterans' exemption unless, in addition to meeting the ownership requirements of Rev 402.03, and the residency requirements of Rev 408.02, the applicant is a person ***issued a*** discharge~~d~~ ***of a character outlined in RSA 21:50*** who:

(a) As the result of a total and permanent service-connected disability:

(1) Is 100 percent permanently and totally disabled as prescribed in 38 C.F.R. 3.340, total and permanent total ratings and unemployability;

(2) Is a double amputee of the upper or lower extremities or any combination thereof;

(3) Is a paraplegic; or

(4) Has blindness of both eyes with visual acuity of 5/200 or less; and

(b) Owns a specially adapted homestead which has been acquired ***or specially adapted***:

(1) With the assistance of the United States Department of Veterans Affairs; or

(2) Using proceeds from the sale of any previous homestead which was acquired with the assistance of the United States Department of Veterans Affairs.

Readopt Rev 409.01, effective 4-27-24 (Document #13943-B), to read as follows:

PART Rev 409 ELDERLY EXEMPTION

Rev 409.01 Elderly Exemption.

(a) An applicant shall not be entitled to an elderly exemption pursuant to RSA 72:39-b unless the applicant meets all the eligibility requirements of this part.

(b) The municipal assessing officials shall grant an elderly exemption to an entitled applicant in an amount adopted by the municipality in accordance with RSA 72:39-b and prorated, if applicable in accordance with RSA 72:41.

(c) The elderly exemption shall be deducted from the assessed value of an entitled applicant's residential real estate.

Readopt Rev 409.02, effective 10-28-16 (Document #12027), to read as follows:

Rev 409.02 Residency Requirements. The applicant shall have been a New Hampshire resident for at least 3 consecutive years preceding April 1 in the tax year in which the elderly exemption is claimed.

Readopt Rev 409.03, effective 4-27-24 (Document #13943-B), to read as follows:

Rev 409.03 Additional Eligibility Requirements.

(a) The applicant shall not be eligible for an elderly exemption unless, in addition to meeting the ownership requirements of Rev 402.03, and the residency requirements of Rev 409.02, the applicant also meets the following requirements:

(1) The applicant is 65 years of age or older on April 1 in the tax year in which the elderly exemption is claimed;

(2) In the calendar year preceding April 1 in the tax year in which the elderly exemption is claimed, the applicant does not have a net income or, if married, a combined net income, greater than the maximum amount adopted by the municipality in accordance with Rev 413; and

(3) The applicant does not own net assets or, if married, combined net assets, greater than the maximum amount adopted by the municipality in accordance with Rev 413.

(b) The maximum combined net asset amount for married persons adopted by the municipality shall continue to apply to a surviving spouse until:

(1) The sale or transfer of the property by the surviving spouse; or

(2) The remarriage of the surviving spouse.

Readopt Rev 410.01 and Rev 410.02, effective 10-28-16 (Document #12027), to read as follows:

PART Rev 410 EXEMPTION FOR IMPROVEMENTS TO ASSIST PERSONS WITH DISABILITIES

Rev 410.01 Exemption for Improvements to Assist Persons with Disabilities.

(a) An applicant shall not be entitled to the exemption for improvements to assist persons with disabilities pursuant to RSA 72:37-a unless the applicant meets all the eligibility requirements of this part.

(b) The amount of the exemption for improvements to assist persons with disabilities shall be equal to 100% of any increase in the assessed value of the applicant's residential real estate resulting from the improvements.

Rev 410.02 Residency Requirements. The applicant shall have been a resident of the municipality on April 1 in the tax year in which the exemption for improvements to assist persons with disabilities is claimed.

Readopt Rev 410.03, effective 4-27-24 (Document #13943-B), to read as follows:

Rev 410.03 Additional Eligibility Requirements.

(a) An applicant shall not be eligible for the exemption for improvements to assist persons with disabilities unless, in addition to meeting the ownership requirements of Rev 402.03, and residency requirements of Rev 410.02, the applicant also meets the following requirements:

(1) The applicant has made improvements to the applicant's residential real estate for the purpose of assisting a person with a disability; and

(2) The person with a disability resided at the applicant's residential real estate on April 1 in the tax year in which the exemption for improvements to assist persons with disabilities is claimed.

(b) The applicant and the person with a disability need not be the same person.

Readopt Rev 411.01, effective 4-27-24 (Document #13943-B), to read as follows:

PART Rev 411 EXEMPTION FOR THE DISABLED

Rev 411.01 Exemption for the Disabled.

(a) An applicant shall not be entitled to the exemption for the disabled pursuant to RSA 72:37-b unless:

(1) The applicant's residential real estate is located in a municipality that has adopted the exemption for the disabled pursuant to RSA 72:27-a; and

(2) The applicant is eligible for the exemption for the disabled pursuant to this part.

(b) The exemption for the disabled shall be prorated, if applicable pursuant to RSA 72:41, and deducted from the assessed value of an entitled applicant's residential real estate.

(c) A disabled applicant who is 65 years of age or older and otherwise entitled to the exemption for the disabled shall be entitled to a yearly exemption either in the amount of the exemption for the disabled, or the elderly exemption pursuant to Rev 409, whichever is greater.

Readopt Rev 411.02, effective 10-28-16 (Document #12027), to read as follows:

Rev 411.02 Residency Requirements. The applicant shall have been a New Hampshire resident for at least 5 years preceding April 1 in the tax year in which the exemption for the disabled is claimed.

Readopt Rev 411.03, effective 4-27-24 (Document #13943-B), to read as follows:

Rev 411.03 Additional Eligibility Requirements. The applicant shall not be eligible for the exemption for the disabled unless, in addition to meeting the ownership requirements of Rev 402.03, and the residency requirements of Rev 411.02, the applicant also meets the following requirements:

(a) The applicant is eligible under Title II or Title XVI of the federal Social Security Act for benefits to the disabled unless the applicant:

(1) Was at any time previously eligible under Title II or Title XVI of the federal Social Security Act;

(2) Is no longer eligible under Title II or Title XVI of the federal Social Security Act due to reasons other than the status of the applicant's disability; and

(3) Submits an affidavit from a physician licensed in New Hampshire that attests to the fact that the applicant continues to meet the criteria for disability that are used under Title II or Title XVI of the federal Social Security Act;

(b) In the calendar year preceding April 1 in the tax year in which the exemption for the disabled is claimed, the applicant does not have a net income or, if married, a combined net income, greater than the maximum amount adopted by the municipality in accordance with Rev 413; and

(c) The applicant does not own net assets or, if married, combined net assets, greater than the maximum amount adopted by the municipality in accordance with Rev 413.

Readopt Rev 412.01, effective 10-28-16 (Document #12027), to read as follows:

PART Rev 412 EXEMPTION FOR DEAF OR SEVERELY HEARING IMPAIRED PERSONS

Rev 412.01 Definitions. For purposes of this part, the following definitions shall apply:

(a) "Exemption for deaf persons" means the exemption for deaf or severely hearing impaired persons pursuant to RSA 72:38-b.

(b) "Exemption for improvements to assist deaf persons" means the exemption for improvements to assist deaf or severely hearing impaired persons pursuant to RSA 72:38-b, V.

Readopt Rev 412.02, effective 4-27-24 (Document #13943-B), to read as follows:

Rev 412.02 Exemption for Deaf or Severely Hearing Impaired Persons.

(a) An applicant shall not be entitled to the exemption for deaf persons unless:

(1) The applicant's residential real estate is located in a municipality that has adopted the exemption for deaf persons pursuant to RSA 72:27-a; and

(2) The applicant is eligible for the exemption for deaf persons pursuant to Rev 412.03 and Rev 412.04.

(b) The exemption for deaf persons shall be prorated, if applicable pursuant to RSA 72:41, and deducted from the assessed value of an entitled applicant's residential real estate.

Readopt Rev 412.03, effective 10-28-16 (Document #12027), to read as follows:

Rev 412.03 Residency Requirements of Exemption for Deaf or Severely Hearing Impaired Persons. The applicant shall have been a New Hampshire resident for at least 5 consecutive years preceding April 1 in the tax year in which the exemption for deaf persons is claimed.

Readopt with amendment Rev 412.04, effective 4-27-24 (Document #13943-B), to read as follows:

Rev 412.04 Additional Eligibility Requirements of Exemption for Deaf or Severely Hearing Impaired Persons. The applicant shall not be eligible for the exemption for deaf persons unless, in addition to meeting the ownership requirements of Rev 402.03, and the residency requirements of Rev 412.03, the applicant also meets the following requirements:

(a) The applicant is a deaf person or person with severe hearing impairment ***as defined in RSA 72:38-b, II***;

(b) In the calendar year preceding April 1 in the tax year in which the exemption for deaf persons is claimed, the applicant does not have a net income or, if married, a combined net income, greater than the maximum amount adopted by the municipality in accordance with Rev 413; and

(c) The applicant does not own net assets or, if married, combined net assets, greater than the maximum amount adopted by the municipality in accordance with Rev 413.

Readopt Rev 412.05, effective 4-27-24 (Document #13943-B), to read as follows:

Rev 412.05 Exemption for Improvements to Assist Deaf or Severely Hearing Impaired Persons.

(a) The exemption for improvements to assist deaf persons is in addition to the exemption for deaf persons, but shall be adopted by a municipality together as one with the exemption for deaf persons.

(b) An applicant shall not be entitled to the exemption for improvements to assist deaf persons unless:

(1) The applicant's residential real estate is located in a municipality that has adopted the exemption for deaf persons pursuant to RSA 72:27-a; and

(2) The applicant is eligible for the exemption for improvements to assist deaf persons pursuant to Rev 412.06 and Rev 412.07.

(c) The exemption for improvements to assist deaf persons shall be equal to 100% of any increase in the assessed value of the applicant's residential real estate resulting from the improvements.

Readopt Rev 412.06, effective 10-28-16 (Document #12027), to read as follows:

Rev 412.06 Residency Requirements of Exemption for Improvements to Assist Deaf or Severely Hearing Impaired Persons. The applicant shall have been a resident of the municipality on April 1 in the tax year in which the exemption for improvements to assist deaf persons is claimed.

Readopt Rev 412.07, effective 4-27-24 (Document #13943-B), to read as follows:

Rev 412.07 Additional Eligibility Requirements of Exemption for Improvements to Assist Deaf or Severely Hearing Impaired Persons.

(a) An applicant shall not be eligible for the exemption for improvements to assist deaf persons unless, in addition to meeting the ownership requirements of Rev 402.03, and the residency requirements of Rev 412.06, the applicant also meets the following requirements:

(1) The applicant has made improvements to the applicant's residential real estate for the purpose of assisting a person who is deaf or severely hearing impaired; and

(2) The person who is deaf or severely hearing impaired resided at the applicant's residential real estate on April 1 in the tax year in which the exemption for improvements to assist deaf persons is claimed.

(b) The applicant and the person who is deaf or severely hearing impaired shall not have to be the same person.

Readopt Rev 413.01, effective 4-27-24 (Document #13943-B), to read as follows:

PART Rev 413 NET INCOME AND NET ASSET REQUIREMENTS FOR ELDERLY, DISABLED AND DEAF EXEMPTIONS

Rev 413.01 Net Income Requirements. The municipality shall adopt the maximum amount of net income for purposes of the property tax exemptions provided in Rev 409, Rev 411, and Rev 412.02.

Readopt Rev 413.02, effective 10-28-16 (Document #12027), to read as follows:

Rev 413.02 Net Income from all Sources.

(a) An applicant's net income shall include the sum of all moneys received from any source, including but not limited to, Social Security, pension, and irrevocable annuity payments, except as provided in (b) below.

(b) An applicant's net income shall not include the following:

(1) Life insurance paid on the death of an insured;

(2) Expenses and costs incurred in the course of conducting a business enterprise; or

(3) Proceeds from the sale or conversion of an asset, including, but not limited to, a revocable annuity.

Readopt Rev 413.03, effective 4-27-24 (Document #13943-B), to read as follows:

Rev 413.03 Net Asset Requirements. The municipality shall adopt a maximum amount of net assets for purposes of the property tax exemptions provided in Rev 409, Rev 411, and Rev 412.02.

Readopt Rev 413.04 and Rev 413.05, effective 10-28-16 (Document #12027), to read as follows:

Rev 413.04 Net Assets.

(a) An applicant's net assets shall include the market value of all assets, tangible and intangible, except as provided in (b) below.

(b) An applicant's net assets shall not include the market value of:

(1) The applicant's residence and the land upon which it is located up to the greater of:

a. Two acres; or

b. The minimum single family residential lot size specified in the municipality's zoning ordinance; and

(2) The good faith encumbrance(s) on each particular asset other than that identified in (b)(1) above.

Rev 413.05 Verification. The municipal assessing officials may request true copies of any documents as needed to verify eligibility for the property tax exemptions having net income or net asset limitations.

Readopt Rev 414.01, effective 4-27-24 (Document #13943-B), to read as follows:

PART Rev 414 EXEMPTION FOR THE BLIND

Rev 414.01 Exemption for the Blind.

(a) An applicant shall not be entitled to the exemption for the blind pursuant to RSA 72:37 unless:

(1) The applicant's residential real estate is located in a municipality that has adopted the exemption for the blind pursuant to RSA 72:27-a; and

(2) The applicant is eligible pursuant to this part.

(b) The exemption for the blind shall be prorated, if applicable pursuant to RSA 72:41, and deducted from the assessed value of an entitled applicant's residential real estate.

Readopt Rev 414.02, effective 10-28-16 (Document #12027), to read as follows:

Rev 414.02 Residency Requirements. The applicant shall have been a resident of the municipality on April 1 in the tax year in which the exemption for the blind is claimed.

Readopt Rev 414.03, effective 4-27-24 (Document #13943-B), to read as follows:

Rev 414.03 Additional Eligibility Requirements. The applicant shall not be eligible for the exemption for the blind unless, in addition to meeting the ownership requirements of Rev 402.03, and the residency requirements of Rev 414.02, the applicant is legally blind as determined by the blind service program, bureau of vocational rehabilitation, department of education.

Readopt Rev 415, effective 10-28-16 (Document #12027), to read as follows:

PART Rev 415 EXEMPTION FOR SOLAR ENERGY SYSTEMS

Rev 415.01 Exemption for Solar Energy Systems.

(a) An applicant shall not be entitled to the exemption for solar energy systems pursuant to RSA 72:62 unless:

(1) The applicant's real estate is located in a municipality that has adopted the exemption for solar energy systems; and

(2) The applicant owns real estate which is equipped with a solar energy system.

(b) The amount of the exemption for solar energy systems shall be equal to:

(1) 100% of any increase in the assessed value of the applicant's ~~residential~~ real estate resulting from the solar energy system; or

(2) A dollar amount adopted by the municipality.

(c) The exemption for solar energy systems shall apply only in the tax years during which the solar energy system is functioning.

Readopt Rev 416, effective 10-28-16 (Document #12027), to read as follows:

PART Rev 416 EXEMPTION FOR WIND-POWERED ENERGY SYSTEMS

Rev 416.01 Exemption for Wind-Powered Energy Systems.

(a) An applicant shall not be entitled to the exemption for wind-powered energy systems pursuant to RSA 72:66 unless:

(1) The applicant's real estate is located in a municipality that has adopted the exemption for wind-powered energy systems; and

(2) The applicant owns real estate which is equipped with a wind-powered energy system.

(b) The amount of the exemption for wind-powered energy systems shall be equal to:

(1) 100% of any increase in the assessed value of the applicant's ~~residential~~ real estate resulting from the wind-powered energy system; or

(2) A dollar amount adopted by the municipality.

(c) The exemption for wind-powered energy systems shall apply only in the tax years during which the wind-powered energy system is functioning.

Readopt Rev 417, effective 10-28-16 (Document #12027), to read as follows:

PART Rev 417 EXEMPTION FOR WOODHEATING ENERGY SYSTEMS

Rev 417.01 Exemption for Woodheating Energy Systems.

(a) An applicant shall not be entitled to the exemption for woodheating energy systems pursuant to RSA 72:70 unless:

(1) The applicant's real estate is located in a municipality that has adopted the exemption for woodheating energy systems; and

(2) The applicant owns real estate which is equipped with a woodheating energy system.

(b) The amount of the exemption for woodheating energy systems shall be equal to:

(1) 100% of any increase in the assessed value of the applicant's ~~residential~~ real estate resulting from the woodheating energy system; or

(2) A dollar amount adopted by the municipality.

(c) The exemption for woodheating energy systems shall apply only in the tax years during which the woodheating energy system is functioning.

Readopt Rev 418, effective 10-28-16 (Document #12027), to read as follows:

PART Rev 418 TAX DEFERRAL FOR ELDERLY AND DISABLED

Rev 418.01 Tax Deferral for Elderly and Disabled.

(a) The municipal assessing officials may annually grant an eligible applicant a property tax deferral if:

(1) In their opinion, the property taxes due on the applicant's homestead causes the applicant:

a. An undue hardship; or

b. Possible loss of the applicant's homestead; and

(2) The total of property tax deferrals on the applicant's homestead is not more than 85% of the equity value in the applicant's homestead.

(b) A property tax deferral is granted:

(1) Only at the discretion of the municipal assessing officials; and

(2) For all or part of the property taxes due on the applicant's homestead.

Rev 418.02 Eligibility Requirements. An applicant shall not be eligible for a property tax deferral unless the applicant:

(a) Is either:

(1) At least 65 years old; or

(2) Eligible under Title II or Title XVI of the federal Social Security Act for benefits for the disabled;

(b) Has owned a homestead for at least:

(1) Five consecutive years if the applicant is at least 65 years old; or

(2) One year if the applicant is eligible under Title II or Title XVI of the federal Social Security Act for benefits for the disabled; and

(c) Resides at the applicant's homestead.

Readopt Rev 419.01, effective 10-28-16 (Document #12027) and as amended effective 11-26-19 (Document #12925), to read as follows:

PART Rev 419 APPLICATIONS FOR PROPERTY TAX CREDITS, EXEMPTIONS, AND DEFERRALS

Rev 419.01 Applying for a Property Tax Credit or Exemption.

(a) An applicant for any property tax credit or exemption ***referenced in RSA 72:33*** shall complete and file Form PA-29, "Permanent Application for Property Tax Credits/Exemptions," with the municipal assessing officials in the municipality in which the property tax credit or exemption is claimed by April 15 preceding the setting of the municipality's property tax rate, except as provided in (c) below.

(b) If the municipal assessing officials are satisfied that the applicant for a property tax credit or exemption was prevented from timely filing by accident, mistake, or misfortune, the municipal assessing officials shall accept Form PA-29 after April 15 in the tax year in which the property tax credit or exemption is claimed, but not after the municipality's property tax rate has been approved for that tax year.

(c) An applicant for the tax credit for combat service may complete and file Form PA-29 at any point during the tax year in which the applicant is engaged in combat service. If the application is received and granted after the municipality's property tax rate is approved, the credit shall be applied in accordance with RSA 72:33, I-b.

(d) If an applicant for a property tax credit or exemption owns residential real estate or other property, if applicable, as a tenant in common, the applicant shall complete and file Form PA-29 whether or not the other tenants in common also complete and file Form PA-29.

(e) An entitled applicant for a property tax credit or exemption shall receive the property tax credit or exemption on an annual basis after filing Form PA-29, unless:

(1) The entitled applicant changes residential real estate; or

(2) The entitled applicant no longer meets all the eligibility requirements of the property tax credit or exemption.

(f) An applicant for a property tax credit or exemption who changes residential real estate in the same municipality after filing Form PA-29 shall file an amended application within 10 calendar days following the change of residential real estate, but not after December 1 in the tax year in which the property tax credit or exemption is claimed.

(g) The municipal assessing officials may periodically require an entitled applicant for a property tax credit or exemption to file information as needed to verify eligibility, but no more frequently than annually.

(h) An entitled applicant for a property tax credit or exemption who fails to periodically file information pursuant to ~~(f)~~***(g)*** above may lose the property tax credit or exemption for that tax year, at the discretion of the municipal assessing officials.

Readopt with amendment Rev 419.02 and Rev 419.03, effective 10-28-16 (Document #12027), to read as follows:

Rev 419.02 Applying for a Property Tax Deferral.

(a) An applicant for a property tax deferral ***pursuant to RSA 72:38-a*** shall complete and file Form PA-30, "Tax Deferral Application for Elderly or Disabled," with the municipal assessing officials in the municipality in which the property tax deferral is claimed by March 1 following the date of notice of tax, on an annual basis.

(b) If there is a mortgage against the property, the mortgage holder shall indicate approval for the property tax deferral by dated signature prior to Form PA-30 being filed with the municipal assessing officials.

Rev 419.03 Other Application Requirements. ***Every***~~An~~ applicant ***for an exemption or tax credit referenced in RSA 72:33, RSA 72:62, RSA 72:66, or RSA 72:70 or for a deferral pursuant to RSA 72:38 or RSA 72:38-a*** ~~who~~ shall also complete and file Form PA-33, "Statement of Qualification for Property Tax Credit, Exemption or Tax Deferral under RSA 72:33, V," if the person ***does not hold legal title to the property because the applicant*** has:

(a) Placed property in a grantor/revocable trust;

(b) Equitable ***but not legal*** title in ***the*** property; or

(c) A life estate in ***the*** property.

Readopt Rev 420.01, effective 10-28-16 (Document #12027), to read as follows:

PART Rev 420 FORMS

Rev 420.01 Form PA-29, "Permanent Application for Property Tax Credits/Exemptions."

(a) Form PA-29 shall be completed and filed by every applicant for a property tax credit or exemption with the municipal assessing officials in the municipality in which the property tax credit or exemption is claimed.

(b) Form PA-29 shall document that the applicant for a property tax credit or exemption is:

(1) The owner of the residential real estate or other property, if applicable, on which the property tax credit or exemption is claimed, in accordance with Rev 402.03; and

(2) Eligible for the property tax credit or exemption on April 1 in the tax year in which the property tax credit or exemption is claimed.

Readopt with amendment Rev 420.02 and Rev 420.03, effective 10-28-16 (Document #12027), to read as follows:

Rev 420.02 Form PA-30, "Elderly and Disabled Tax Deferral Application."

(a) Form PA-30 shall be completed and filed by every applicant for a property tax deferral ***pursuant to RSA 72:38-a*** with the municipal assessing officials in the municipality in which the property tax deferral is claimed.

(b) Form PA-30 shall document that the applicant for a property tax deferral is:

(1) The owner of the homestead on which the property tax deferral is claimed, in accordance with Rev 402.03; and

(2) Eligible for the property tax deferral at the time of the application.

(c) If a property tax deferral is granted, the municipal assessing officials shall perfect the resulting lien by filing the applicant's original Form PA-30, within 30 days, with the registry of deeds of the county in which the homestead is located.

Rev 420.03 Form PA-33, "Statement of Qualification for Property Tax Credit, Exemption or Tax Deferral under RSA 72:33, V." ~~Form PA-33 shall be completed and filed:~~

(a) ***Form PA-33 shall be completed and filed: by*** every ***applicant for an exemption or tax credit pursuant to RSA 72:33, RSA 72:62, RSA 72:66, or RSA 72:70 or for a deferral pursuant to RSA 72:38 or RSA 72:38-a*** who ***does not hold legal title to the property because the applicant*** has:

(1) Placed property in a grantor/revocable trust;

(2) Equitable ***but not legal*** title in ***the*** property; or

(3) A life estate in ***the*** property;

(b) With the municipal assessing officials in the municipality in which the property tax credit, exemption, or deferral is claimed; and

(c) Together with either:

(1) Form PA-29 ***for tax credits and exemptions***; or

(2) Form PA-30 ***for tax deferral for elderly and disabled***.

Repeal Rev 420.04, effective 10-28-16 (Document #12027), as follows:

~~Rev 420.04 Form PA-35, "Municipal Assessing Officials' Response to Tax Credits/Exemptions or Tax Deferral Application." The municipal assessing officials shall:~~

~~(a) Send Form PA-35 to the applicant on or before July 1:~~

~~(1) Prior to the date of notice of tax if the applicant timely completed and filed Form PA-29; or~~

~~(2) Following the date of notice of tax if the applicant timely completed and filed Form PA-30; and~~

~~(b) On Form PA-35:~~

~~(1) Notify the applicant of the municipal assessing officials' decision; and~~

~~(2) Notify the applicant of the applicant's appeal rights.~~

~~Source. #12027, eff 10-28-16; renumbered by #12925 (formerly Rev 419.04)~~

Readopt Rev 421, effective 10-28-16 (Document #12027), to read as follows:

PART Rev 421 OBTAINING FORMS

Rev 421.01 Obtaining Forms.

(a) An applicant may obtain the necessary forms:

(1) From the municipal assessing officials;

(2) From the forms page located on the department's website at http://revenue.nh.gov; or

(3) By calling the department's forms line at (603) 230-5001.

(b) A municipality may obtain the necessary forms from the forms page located on the department's website at http://www.revenue.nh.gov.

Readopt with amendment Rev 422, effective 10-28-16 (Document #12027), to read as follows:

PART Rev 422 MUNICIPAL ASSESSING OFFICIALS' PROCEDURE FOR THE APPROVAL OR DENIAL OF PROPERTY TAX CREDIT, EXEMPTION, OR DEFERRAL APPLICATIONS

Rev 422.01 Receipt of an Application.

(a) The municipal assessing officials shall examine every timely completed and filed application for a property tax credit, exemption, or deferral to determine whether the applicant is eligible for the property tax credit, exemption, or deferral, except as provided in (b) below.

(b) The municipal assessing officials shall not accept an application for a property tax credit or exemption that has not been adopted by the municipality.

(c) After receiving a timely ~~completed and filed~~ application for a property tax credit, exemption, or deferral, the municipal assessing officials may:

(1) ***Send in writing a r***~~R~~equest ***for*** copies of any documents as needed to verify the applicant's eligibility for the property tax credit, exemption, or deferral; or

(2) Respond ~~on Form PA-35~~ to the applicant ***on Form PA-29 or Form PA-30, as applicable,*** ~~if the application~~:

a. ***Denying the application*** ~~Does not contain sufficient information to determine the applicant's eligibility~~; or

b. Approving ***the application.*** ~~Contains incorrect, inaccurate, or misleading information.~~

(d) An applicant who receives a request from the municipal assessing officials for supporting documentation, pursuant to (c)(1) above, shall submit the documents ***as soon as practicable, or in no event later than July 1.*** ~~within 30 calendar days~~.

(e) Pursuant to RSA 72:34, II, all documents submitted by the applicant with an application or as requested by the municipal assessing officials ***pursuant to (c)(1) above*** shall be:

(1) Considered confidential; and

(2) ***Stored separately from public information in a secure non-public file;***

(3) Used only for the specific statutory purposes for which the information was originally obtained (e.g. considering ***the application); and***

(4) Returned to the applicant after a decision is made on the application ***or, upon prior approval of the applicant, destroyed by the municipality***.

(f) An ~~applicant~~ ***application filed on or before April 15 that receives a request from the municipality for more information pursuant to (c)(1) above, shall be considered timely if the requested materials are submitted prior to July 1. If the materials are filed after July 1, or so close to July 1 that they reasonably cannot be reviewed before July 1, the application may be denied.*** ~~who receives a Form PA-35 from the municipal assessing officials ***denying the application***, pursuant to (c)(2) above, may file a corrected application within 30 calendar days if the applicant timely completed and filed the original application.~~

(g) If the municipal assessing officials are satisfied that the applicant for a property tax credit or exemption was prevented from timely filing by accident ort, mistake, or misfortune, the municipal assessing officials shall accept Form PA-29 after April 15 in the tax year in which the property tax credit or exemption is claimed, but not after the municipality's property tax rate has been approved for that tax year.

(h) The municipal assessing officials shall grant a property tax credit or exemption if:

(1) The applicant timely completed and filed an application for a property tax credit or exemption, except as provided in (g) above;

(2) The municipal assessing officials are satisfied that the applicant has not willfully made any false statement in the application for the purpose of obtaining the property tax credit or exemption;

(3) The applicant has cooperated with all the municipal assessing officials' requests pursuant to (c)(1) above, if applicable; and

(4) The applicant meets all the eligibility requirements for the property tax credit or exemption in the tax year in which the property tax credit or exemption is claimed.

(i) The municipal assessing officials may annually grant a property tax deferral if:

(1) The applicant timely completed and filed an application for a property tax deferral;

(2) In the municipal assessing officials' opinion, the property taxes due on the applicant's homestead causes the applicant an undue hardship or possible loss of the applicant's homestead;

(3) The total of property tax deferrals on the applicant's homestead is not more than 85% of the equity value in the applicant's homestead; and

(4) The applicant meets all the eligibility requirements for the property tax deferral at the time of the application.

Rev 422.02 Municipal Assessing Officials' Decision.

(a) The municipal assessing officials shall send a written decision to the applicant ***by completing the municipality portion of the Form PA-29 or the Form PA-30 submitted by the applicant, securing the appropriate municipal officials' signatures, and by mailing the completed form*** by first class mail ***to the address provided by the applicant***:

(1) On or before July 1:

a. Prior to the date of notice of tax if the applicant timely completed and filed Form PA-29; or

b. Following the date of notice of tax if the applicant timely completed and filed Form PA-30; or

(2) ***Prior to the setting of the municipality's property tax rate for the tax year in question,*** ~~Within 30 calendar days of the municipal assessing officials' receipt of the application, but not after the municipality's property tax rate has been approved for that tax year,~~ if the application was:

a. For a property tax credit or exemption; and

b. Received pursuant to Rev ~~421.01~~ ***422.01*** ~~(f) or~~ (g).

(b) Failure of the municipal assessing officials to send a timely decision shall constitute a denial.

(c) The municipal assessing officials' decision shall:

(1) Notify the applicant whether the municipal assessing officials granted or denied the property tax credit, exemption, or deferral, and the reason(s) it was denied, if applicable;

(2) Notify the applicant of the appeal procedure set forth in Rev ~~422.01~~***423.01***; and

(3) Be sent on~~:~~

~~a. *T*~~*t*he municipal assessing officials' authorization portion of Form PA-29 or Form PA-30~~.; or~~

~~b. Form PA-35.~~

Rev 422.03 Duration of Applications for Property Tax Credits or Exemptions.

(a) An entitled applicant for a property tax credit or exemption shall receive the property tax credit or exemption on an annual basis after filing Form PA-29, unless:

~~(1) The entitled applicant changes residential real estate; or~~

~~(2) The entitled~~ ***the*** applicant ***or the municipality determines that the applicant*** no longer meets all the eligibility requirements of the property tax credit or exemption.

(b) An applicant for a property tax credit or exemption who changes residential real estate, ***even if within*** the same municipality**,** after filing Form PA-29**,** shall file an amended application within 10 calendar days following the change of residential real estate, but not after December 1 in the tax year in which the property tax credit or exemption is claimed.

(c) The municipality may require an applicant for any exemption or credit to file documents necessary for the municipality to verify the applicant's eligibility on a periodic basis, but no frequently than annually.

Readopt Rev 423, effective 10-28-16 (Document #12027), to read as follows:

PART Rev 423 APPEALS

Rev 423.01 Appeals. The applicant may appeal the municipal assessing officials' refusal to grant a property tax credit, exemption, or deferral in writing, on or before September 1 following the date of notice of tax to the:

(a) Board of tax and land appeals; or

(b) Superior court in the county in which the residential real estate or other property is located.

Readopt Rev 424, effective 10-28-16 (Document #12027), to read as follows:

PART Rev 424 NONPROFIT HOUSING PROJECTS EXEMPTION

Rev 424.01 Definitions. For purposes of this part, the following definitions shall apply:

(a) "Community health care facility" means a structure used as a general health, nutritional, or medical care facility which is used primarily for the care of elderly or disabled persons. The term does not include nursing homes, hospitals, intermediate care facilities, or traditional care facilities;

(b) "Community housing facility" means a structure, primarily used as a permanent residence for elderly families or families with a disabled member or members. The term does not include nursing homes, hospitals, intermediate care facilities, or traditional care facilities;

(c) "Charitable" means "charitable" as defined in RSA 72:23-l; and

(d) "Sponsored" means a nonprofit charitable corporation or organization which has approval by the United States Department of Housing and Urban Development as a sponsor of a community housing facility with regard to its administration and financial capability and responsibility.

Rev 424.02 Criteria. To qualify for the nonprofit housing projects property tax exemption provided under RSA 72:23-k, a facility shall:

(a) Be actively used and occupied as a charitable, nonprofit community housing facility or community health care facility;

(b) Be situated within New Hampshire; and

(c) Meet at least one of the following:

(1) Be owned or sponsored by nonprofit, charitable corporations or organizations, located within or outside New Hampshire; or

(2) Be directly related to projects organized, operated, or assisted under state law or pursuant to rules issued by:

a. The United States Department of Housing and Urban Development;

b. The United States Department of Health and Human Services; or

c. Both.

APPENDIX

Rule	Statute
Rev 401.01 – Rev 401.03	RSA 72:36
Rev 401.04	RSA 72:28; RSA 72:28-b; RSA 72:28-c; RSA 72:29-a; RSA 72:32
Rev 401.05	RSA 72:28-c; RSA 72:36
Rev 401.06 – Rev 401.14	RSA 72:36
Rev 401.15	RSA 72:29; RSA 72:36
Rev 401.16	RSA 72:36
Rev 401.17	RSA 72:36
Rev 401.18 – Rev 401.19	RSA 72:36; RSA 21:6-a
Rev 401.20	RSA 72:29; RSA 72:36
Rev 401.21	RSA 72:36; RSA 72:38-a;
Rev 401.22	RSA 72:29; RSA 72:36
Rev 401.23 – Rev 401.25	RSA 21:6; RSA 21:21; RSA 72:36

Rev 401.26	RSA 72:28; RSA 72:36
Rev 401.27	RSA 72:36; RSA 72:61
Rev 401.28	RSA 72:61; RSA 72:62
Rev 401.29	RSA 72:36; RSA 457:1-a
Rev 401.30	RSA 457:1-a; RSA 72:29; RSA 72:36
Rev 401.31	RSA 72:36; RSA 72:65; RSA 72:66
Rev 401.32	RSA 72:36; RSA 72:38-a
Rev 401.33	RSA 72:36; RSA 72:32
Rev 401.34	RSA 72:36; RSA 72:65
Rev 401.35	RSA 72:36; RSA 72:69
Rev 402.01	RSA 72:28; RSA 72:29-a; RSA 72:35; RSA 72:36-a; RSA 72:37; RSA 72:37-a; RSA 72:38-a; RSA 72:39-a; RSA 72:39-b
Rev 402.02	RSA 72:28; RSA 72:28-b; RSA 72:28-c; RSA 72:29-a; RSA 72:35; RSA 72:37-b; RSA 72:38-b: RSA 72:62; RSA 72:66: RSA 72:70
Rev 402.02 intro. and (c)	RSA 72:27-a; RSA 72:36
Rev 402.03	RSA 72:33; RSA 72:36; RSA 72:37-b; RSA 72:38-a; RSA 72:38-b; RSA 72:39-b
Rev 402.04	RSA 72:36; RSA 72:38-a
Rev 402.05	RSA 72:30; RSA 72:36; RSA 72:41
Rev 402.06	RSA 72:28; RSA 72:28-b
Rev 403	RSA 72:28; RSA 72:28-b; RSA 72:29; RSA 72:31; RSA 72:32; RSA 72:36
Rev 403.04	RSA 72:28; RSA 72:29-a; RSA 72:31; RSA 72:32
Rev 404	RSA 72:28-b; RSA 72:29; RSA 72:31; RSA 72:32; RSA 72:36
Rev 404.03	RSA 72:28-b; RSA 72:31; RSA 72:32
Rev 405	RSA 72:28-c; RSA 72:36
Rev 406	RSA 72:29-a; RSA 72:36
Rev 407	RSA 72:36; RSA 72:36-a
Rev 407.03	RSA 72:29-a; RSA 72:33; RSA 72:36
Rev 407.04	RSA 72:28; RSA 72:29-a; RSA 72:33; RSA 72:36
Rev 408	RSA 72:36; RSA 72:36-a
Rev 408.03	RSA 72:36-a
Rev 409	RSA 72:36; RSA 72:39-a; RSA 72:39-b
Rev 409.01	RSA 72:39-a; RSA 72:39-b; RSA 72:41
Rev 409.03	RSA 72:39-a; RSA 72:39-b
Rev 410	RSA 72:36; RSA 72:37-b
Rev 410.03	RSA 72:36; RSA 72:37-a
Rev 411	RSA 72:36; RSA 72:38-b
Rev 411.01	RSA 72:36; RSA 72:37-b; RSA 72:41
Rev 411.03	RSA 72:36; RSA 72:37-b
Rev 412	RSA 72:36; RSA 72:38-b
Rev 412.02	RSA 72:36; RSA RSA 72:38-b; RSA 72:41
Rev 412.04	RSA 72:36; RSA 72:38-b
Rev 412.05	RSA 72:36; RSA 72:38-b

Rev 412.07	RSA 72:36; RSA 72:38-b
Rev 413	RSA 72:36; RSA 72:37-b; RSA 72:38-b; RSA 72:39-a; RSA 72:39-b
Rev 413.01	RSA 72:37-b; RSA 72:38-b; RSA 72:39-a; RSA 72:39-b
Rev 413.03	RSA 72:37-b; RSA 72:38-b; RSA 72:39-a; RSA 72:39-b
Rev 413.05	RSA 72:34; RSA 72:36
Rev 414	RSA 72:36; RSA 72:37
Rev 414.01	RSA 72:37; RSA 72:41
Rev 414.03	RSA 72:37
Rev 415	RSA 72:36; RSA 72:62
Rev 416	RSA 72:36; RSA 72:66
Rev 417	RSA 72:36; RSA 72:70
Rev 418	RSA 72:33; RSA 72:36; RSA 72:38-a
Rev 419 – Rev 420	RSA 72:36
Rev 421	RSA 72:33; RSA 72:34; RSA 72:36
Rev 422	RSA 72:33; RSA 72:34
Rev 423	RSA 72:34-a
Rev 424	RSA 72:23-k; RSA 23-l; and RSA 23-m