



TOWN OF
PETERBOROUGH
ASSESSING
www.townofpeterborough.com

1 Grove Street
Peterborough, NH 03458
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Veterans' Credit Programs

Tax Credit (RSA 72:28)

- Deadline to apply: April 15th of the current year.
 - Must be a resident or spouse or surviving spouse of NH for one year preceding April 1.
 - Must have a minimum 90 days active duty service in a qualifying war or armed conflict and be honorably discharged or separated.
 - Your real estate must be your permanent place of residence. You may only claim one property as your permanent place of residence.
1. Qualifying war or armed conflict:
 - "World War II" between December 7, 1941 and December 31, 1946;
 - "Korean Conflict" between June 25, 1950 and January 31, 1955;
 - "Vietnam Conflict" between December 22, 1961 and May 7, 1975;
 - "Vietnam Conflict" between July 1, 1958 and December 22, 1961, if the resident earned the Vietnam service medal or the armed forces expeditionary medal;
 - "Persian Gulf War" between August 2, 1990 and the date thereafter prescribed by Presidential proclamation or by law; and
 - 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.
 2. The veterans' tax credit shall be **\$750** subtracted each year from the property tax on his residential property. A surviving spouse receives the credit so long as the spouse does not re-marry.

Surviving Spouse (RSA 72:29a)

The surviving spouse of any person who was killed or died while on active duty in the armed forces of the United States or any of the armed forces of any of the governments associated with the United States in the wars, conflicts or armed conflicts, or combat zones set forth in RSA 72:28, shall receive a tax credit in the amount of **\$700.00** for the taxes due upon the surviving spouse's real and personal property, whether residential or not, in the same municipality where the surviving spouse is a resident.



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Veterans' Programs (Cont.)

Proration of Tax Credit RSA 72:30

If any entitled person or persons shall own a fractional interest in residential real estate each such entitled person shall be granted a tax credit in proportion to his interest therein with other persons so entitled, but in no case shall the total tax credit exceed the tax credit allowed under RSA 72:28 except as provided in RSA 72:31.

Husband and Wife RSA 72:31

A husband and wife, each qualifying for a tax credit, shall be granted a tax credit upon their residential real estate as provided under RSA 72:28.

Veterans of Allied Forces RSA 72:32

Any person otherwise entitled under the provisions of RSA 72:28, 30 and 31 who being a citizen of the United States, or being a resident of New Hampshire, at the time of his entry therein, served on active duty in the armed forces of any of the governments associated with the United States in the wars, conflicts or armed conflicts set forth in RSA 72:28 shall be entitled to the tax credit authorized by RSA 72:28.

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

1. Any person who has been honorably discharged or an officer honorably separated from the military service of the United States and who has a total and permanent service-connected disability, or who is a double amputee or paraplegic because of a service-connected injury, or the surviving spouse of such a person, shall receive a yearly tax credit in the amount of **\$4,000** of property taxes on his residential property.
2. The tax credit in paragraph 1. May be applied only to property which is occupied as the principal place of abode by the disabled person or the surviving spouse. The tax credit may be applied to any land or buildings related to the residence or to manufactured housing if that are the principal place of abode.
3. Any person applying for the tax credit granted in paragraph 1. Shall furnish sufficient proof to the assessors or selectmen that the disability on which the tax credit is based is service-connected.



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Veterans' Programs (Cont.)

Certain Disabled Veterans RSA 72:36-a

Any person, who is discharged from military service of the United States under conditions other than dishonorable, or an officer who is honorably separated from military service, who is totally and permanently disabled from service connection and satisfactory proof of such service connection is furnished to the assessors and who is a double amputee of the upper or lower extremities or any combination thereof, paraplegic, or has blindness of both eyes with visual acuity of 5/200 or less as the result of service connection and who owns a specially adapted homestead which has been acquired with the assistance of the Veterans Administration or which has been acquired using the proceeds from the sale of any previous homestead which was acquired with the assistance of the Veterans Administration, the person or person's surviving spouse, shall be exempt from all taxation on said homestead

Bring complete Form PA-29 and your Form DD214 Discharge Papers to the Assessing Department to apply.