

April 30, 2017



To: The Honorable Mayor and City Council

Subj: Modification of Concord's Veteran's Property Tax Exemption

In 2015, HB 501 was passed by the legislature and signed in to law by Gov. Hassan. This bill allows city's and towns to extend the veterans property tax exemption to residents who have served at least one year on active duty as a member of the armed forces. It would delete the current requirement that the individual would have had to have served when a campaign service medal or expeditionary medal was awarded by the government or the US was engaged in a foreign conflict. This change would allow those residents who served in the military during the "Cold War" to be eligible for the veteran's property tax exemption.

Respectfully submitted,


Stephen Shurtleff
Penacook

HB 501 - AS INTRODUCED

2015 SESSION

15-0628
10/06

HOUSE BILL **501**

AN ACT allowing municipalities to grant a veterans property tax credit to residents who served not less than one year active duty in the armed forces.

SPONSORS: Rep. Cheney, Straf 17; Rep. Baldasaro, Rock 5; Rep. Leeman, Straf 23; Rep. Mullen, Straf 1; Rep. Knowles, Straf 12; Sen. Carson, Dist 14

COMMITTEE: Municipal and County Government

ANALYSIS

This bill allows municipalities to extend the veterans property tax credit to residents who served for a period determined by the city or town of at least one year active duty in the armed forces, and to their surviving spouses. The bill also allows for a different tax credit amount to be applied for such veterans. The provisions of the bill apply in a municipality only after adoption by the municipality pursuant to RSA 72:27-a.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

15-0628
10/06

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Fifteen

AN ACT allowing municipalities to grant a veterans property tax credit to residents who served not less than one year active duty in the armed forces.

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

- 1 Veterans' Tax Credit; Eligibility. Amend RSA 72:28, IV(b) and (c) to read as follows:
 - (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) ***Every resident of this state who served for a period determined by the city or town of at least one year in active duty in the armed forces of the United States and was honorably discharged or an officer honorably separated from service; or the spouse or surviving spouse of such resident; and***
 - (d) The surviving spouse of any resident who suffered a service-connected death.
- 2 New Paragraph; Optional Veterans' Tax Credit; Additional Amount. Amend RSA 72:28 by inserting after paragraph IV the following new paragraph:

IV-a. A city or town adopting the veterans' tax credit for persons qualifying under subparagraph IV(c) may adopt a different optional tax credit amount under paragraph II to apply only to those persons qualifying under subparagraph IV(c).

3 Effective Date. This act shall take effect April 1, 2015.

CONCORD

New Hampshire's Capital City

YOUR GOVERNMENT

CITY SERVICES

OUR COMMUNITY

DOING BUSINESS



Search City Website



CONCORD ALERTS
LEARN MORE



Blind Exemption

Elderly Exemption

Disabled Veteran's Credit

Veteran's Credit

Elderly & Disabled Deferral

 ONLINE BILL PAY	 REPORT A CONCERN
 NOTIFY ME	 CONCORD MAPS

Translate

Select Language ▼

Home > Your Government > Departments > Assessing > Exemptions / Credits > Veteran's Credit



Veteran's Credit

Veteran's or Veteran's Widow Credit (RSA 72:28)

Any resident who may be eligible for an exemption must file a permanent application ([state form PA-29](#)) with the Assessing Department

Guidelines:

- A Credit of \$150 from real estate tax bill
- Honorable discharge from service
- Applicant must apply with a copy of DD214 or equivalent declaring proof of service: [List of documents verifying military service](#)
- Owner of the property on April 1st of application year
- NH resident for 1 year prior to April 1st of the application year
- Principal place of abode
- Notify Assessor's Office of any change of address

Must be in armed service a minimum of 90 days active duty during the following dates:

1. April 6, 1917 and November 11, 1918 (extended to April 1, 1920 for service in Russia)
2. December 7, 1941 and December 31, 1946 (including U.S. Merchant Marines)
3. June 25, 1950 and January 31, 1955
4. July 1, 1958 and December 22, 1961, if earned Vietnam service medal or expeditionary medal
5. December 22, 1961 and May 7, 1975
6. Any other war or armed conflict that has occurred since May 8, 1975, if earned armed forces expeditionary medal or theater of operations service medal; Information regarding medals considered a "[Theater of Operations Service Medal](#)" [see Qualifying Awards for the Veterans' Tax Credit](#)
7. August 2, 1990 and the date thereafter prescribed by Presidential proclamation or by law

Note: If you are receiving a Veteran's Credit in any other Town, City or State, you are NOT eligible to receive the Veteran's Credit in the City of Concord.

CONTACT US

Assessing Office
[Email](#)

City Hall
41 Green Street
Concord, NH 03301

Ph: 603-225-8550
Fx: 603-225-8534

Hours
Monday - Friday
8 a.m. - 4:30 p.m.

CALENDAR

Tue, May 2
Board of Assessors Meeting

[VIEW ALL](#)

QUICK LINKS

- [Assessing On-Line Database](#)
- [Tax Calculator](#)
- [Assessing Presentation](#)
- [Explanation of Property Tax Bill](#)
- [Financial Hardship](#)

[VIEW ALL](#)

FIND US ON

[Home](#) [Copyright Disclaimer](#) [Accessibility](#) [Site Index](#) [Contact Us](#)

Powered by CivicPlus

City Hall, 41 Green St., Concord, NH 03301

TITLE V TAXATION

CHAPTER 72 PERSONS AND PROPERTY LIABLE TO TAXATION

Property Taxes

Section 72:28-b

72:28-b All Veterans' Tax Credit. –

I. A town or city may adopt or rescind the all veterans' property tax credit granted under this section by the procedure in RSA 72:27-a.

II. The credit granted under this section shall be the same as the amount of the standard or optional veterans' tax credit in effect in the town or city under RSA 72:28.

III. The all veterans' tax credit shall be subtracted each year from the property tax on the veteran's residential property.

IV. A person shall qualify for the all veterans' tax credit if the person is a resident of this state who served not less than 90 days on active service in the armed forces of the United States and was honorably discharged or an officer honorably separated from service; or the spouse or surviving spouse of such resident, provided that Title 10 training for active duty by a member of a 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.

Source. 2016, 217:1, eff. Aug. 8, 2016.