

Veteran's Credit

Pursuant to RSA 72:28, the Town of Pelham at the 2004 Town Meeting amended the minimum credit available for regular veterans to \$500; and pursuant to RSA 72:35 the disabled veteran's credit to \$2,000. A credit is an amount deducted from the tax bill.

Disabled veterans must have a 100% service connected disability and documented by the U.S. Department of Veterans Affairs. All veterans to receive a credit, must have served at least 90 days active duty service or if in the reserves, called up to active duty for other than training, and served during one of the dates listed in RSA 72:28.

Pursuant to RSA 72:36-a, certain veterans are eligible for total tax exemption. They are veterans who are 100% and permanently disabled, are paraplegic, a double amputee or blind in both eyes. The home must have been financed through the Veterans Administration; and adapted to accommodate the Veteran's disability.

A permanent application PA 29 must be on record with the Assessing Office along with verification of the supporting documentation. The application must be filed, **no later than 15 April of the year in which the credit is to apply**. Assessing Officials may accept any of the following documents proving Active Duty Military service.

- DD Form 214 from any branch of the armed forces;
- DD Form 215 from any branch of the armed forces;
- DD Form 217 from any branch of the armed forces;
- GSA Form 6954 from the National Archives;
- NA Form 13038 from the National Archives;
- NA Form 13041 from the National Archives;
- NAVCG Form 2510 from the United States Coast Guard;
- NAVMC Form 70-PD from the United States Marine Corps;
- NAVMC Form 78-PD from the United States Marine Corps;
- NAVPERS Form 553 from the United States Navy;
- NAVPERS Form 554 from the United States Navy;
- NAVPERS Form 660 from the United States Navy;
- NAVPERS Form 661 from the United States Navy;
- WD AGO Form 53-55 from the United States Army;
- WD AGO Form 53-98 from the United States Army;
- WD AGO Form 755 from the United States Army;
- Verification of Service letter from the United States Department of Veterans Affairs;
- Summary of Military Service Record from the New Hampshire Korean War Bonus application;
- Other documents approved by the Director of the NH State Veterans Council.

Current as of: June 23, 2004

Search for this list and the qualifying medals list at website:

www.nh.gov/revenue/property_tax

For Active Duty Service after May 8, 1975 the following apply:

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

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

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

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

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

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

Current as of: April 25, 2005

Website www.nh.gov/revenue/property_tax references this list and the **Veterans Qualifying Discharge Papers list**.

The state legislature passed (and Governor Benson signed into law) SB 531 with an effective date of July 23, 2004. This new law clarifies the Veterans Property Tax Credit in RSA 72:28 by defining the term “theater of operations service medal” for any war or armed conflict that has occurred since May 8, 1975 as any medal, ribbon or badge awarded to a member of the armed forces which establishes that the member served in a theater of war or armed conflict, as determined by the Director of NH State Veterans Council,

with written notification to the Department of Revenue Administration. The NH State Veterans Council provided the list of medals, ribbons or badges that qualify a veteran for the property tax credit.

Military members who served (or are currently serving) in Afghanistan or Iraq will eventually be awarded the Global War on Terrorism Expeditionary Medal, the Afghanistan Campaign Medal, or Iraq Campaign Medal, which are on the list of qualifying awards. We plan to update the list as often as necessary to keep it current and accurate. If anyone has any questions or comments regarding the specific medals, please refer them to Dennis J. Viola, Director of the NH State Veterans Council at (603) 624-9230.