

VETERANS' CREDIT QUALIFICATIONS WORKSHEET
In Satisfaction of RSA 21-J:11-a Assessment Review Report
Conducted Every Five Years

Name of Municipality: _____

Name of Applicant: _____

Address of Applicant's Principal Place of Abode _____

Map and Lot Number of Applicant's Principal Place of Abode: _____

Date of Original Application to Municipality: _____

Regular Veterans' Tax Credit (RSA 72:28)

Date Range of Active Duty From DD214 or other qualifying discharge papers;
(90 days must be within this range) _____

Was veteran honorably discharged or separated from service? YES _____ NO _____

If applicable, list any qualifying medals earned: _____

For a list of qualifying medals go to: http://www.nh.gov/revenue/property_tax/veterans_medals_list.doc

For a list of qualifying discharge papers go to:
http://www.nh.gov/revenue/property_tax/Veterans_Qualifying_Dischg_Papers_-_Web_0804.doc

Documentation Reviewed By: _____ Application Approved by: _____

Service Connected Total and Permanent Disability (RSA 72:35)

The municipality has seen a copy of the letter provided by the United States Department of Veterans' Affairs certifying that the applicant is rated totally and permanently disabled from service connection and has approved or denied this application accordingly.

Documentation Reviewed By: _____ Application Approved by: _____

Surviving Spouse of Veteran Who was Killed or Who Died While on Active Duty (RSA 72:29-a) or, Certain Disabled Veterans (RSA 72:36-a)¹

For 72:29-a: The municipality has seen a copy of the DD214 discharge papers or a copy of the DD Form 1300, Report of Casualty, or other qualifying discharge papers of the veteran's spouse and has determined that the veteran, in this case, died or was killed while on active duty in the armed forces of the United States of America in the wars, conflicts or armed conflicts, or combat zones set forth in RSA 72:28 and has approved or denied this application accordingly.

For 72:36-a: The municipality has seen a letter from the VA certifying that the veteran did receive assistance from the VA in acquiring his residential real estate.

Documentation Reviewed By: _____ Application Approved By: _____

¹ Revised September, 2006
vetqualwkst

INSTRUCTIONS FOR APPLICATION FOR VETERANS' CREDIT WORKSHEET

House Bill 410 effective June 3, 2006 now requires the following change to RSA 72:34. Investigation of Application and Decision by Town Officials; *"II. For those exemptions having income or asset limitations, the assessing officials may request true copies of any documents as needed to verify eligibility. Unless otherwise provided for by law, all documents submitted with an application or as requested, as provided for in paragraphs I and II, and any copies shall be considered confidential, handled so as to protect the privacy of the individual, and not used for any purpose other than the specific statutory purposes for which the information was originally obtained. All documents and copies of such documents submitted by the applicant shall be returned to the applicant after a decision is made on the application."*

The change to this law now requiring all documentation and any copies thereof submitted in support of an application for a Tax Exemption or a Tax Credit be returned to the applicant upon decision of the Assessing Officials has required DRA to devise a plan of action regarding our duties pursuant to RSA 21-J:11-a.

There are two primary reasons for this worksheet.

The first reason is to equip Municipalities with an easy to use format that includes all the statutory requirements for qualification for three Veterans' Tax Credits. Namely: RSA 72:28, The Regular Veterans' Credit, RSA 72:29-a, Surviving Spouse of Veteran Who was Killed or Who Died While on Active Duty, and RSA 72:35, Service Connected Total and Permanent Disability. This worksheet asks for no personal ID numbers and therefore is not considered a confidential document. Each of the Veterans' Credits has its own section on the worksheet. Simply fill in each blank of the appropriate section with the pertinent information from the Form DD 214 or other qualifying form from the list. A link to the DRA website is provided on the worksheet. When properly completed, you will have a permanent record of the statutory qualifications of each application for a Veteran's Tax Credit in your municipality.

The worksheet contains all the statutory requirements. This takes most of the guesswork out of the qualification process. It records the actual period of time the applicant had on active duty to ensure that at least 90 days of active duty service was spent in any qualifying war or armed conflict. It asks for verification that the veteran be honorably discharged from military service. There is a place to record what medals were awarded, if the duration of active duty service fell within a time period in the statute that requires the award of a specific medal. There are also provisions to record whether the application was approved or denied, the date of approval or denial; the person reviewing the application and who ultimately approved the application.

The second reason is that when it comes time for your next Assessment Review you will have a complete history that will be acceptable for compliance for a review of those receiving the Veterans' Tax Credit.

Qualifying Awards for the Veterans' Tax Credit For Wars or Conflicts after May 8, 1975

List provided by NH Office Of Veterans Services

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.

- Afghanistan Campaign Medal
- Armed Forces Expeditionary Medal
- Global War on Terrorism Expeditionary Medal
- Iraq Campaign Medal
- Kosovo Campaign Medal
- Kuwait Liberation Medal
- Marine Corps Expeditionary Medal
- Navy Expeditionary Medal
- Southwest Asia Service 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: June 25, 2010

Website http://www.nh.gov/revenue/munc_prop/vetex_cr.htm references this list and the Veterans Qualifying Discharge Papers list.

Forms and Documents Verifying a Veteran's Active Military Service

List provided by NH Office of Veterans Services

- 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 Office of Veterans Services.

Current as of: June 25, 2010

The above (excerpted from HB 1372) is a list of forms and documents that are usually sufficient for verifying a veteran's active military service.

For a document to be acceptable in verifying a veteran's active military service, it must show (in addition to sufficient identification data) at least three key pieces of information:

- ✓ a date of entry into active duty,
- ✓ a date of separation or release from active duty, and
- ✓ the character of the discharge (proof of honorable discharge or separation).

Veteran's and Disabled Veteran's Credit

Must have served in the armed service a minimum of 90 days during the following dates:

- "Spanish War" between April 21, 1898 and April 11, 1899
- "Philippine Insurrection" between April 12, 1899 and July 4, 1902, extended to July 15, 1903 for service in the Moro Provinces.
- "Boxer Rebellion" between June 16, 1900 and May 2, 1901
- "World War I" between April 6, 1917 and November 11, 1918, extended to April 1, 1920 for service in Russia provided that military or naval service on or after November 12, 1918 and before July 2, 1921 where there was prior service between April 6, 1917 and November 11, 1918 shall be considered World War I service.
- "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.
- 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, individual decoration.

Surviving Spouse:

- 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 or any of the governments associated with the United States in the wars, conflicts or armed conflicts, or combat zones shall receive a tax credit for the taxes due upon the surviving spouse's real and personal property.

To qualify for the Disabled Veteran's Credit you must:

- Provide this office a certification from the U.S. Department of Veterans Affairs (VA) that the applicant is **rated 100% totally and permanently disabled from a service connected injury.**

To qualify for the Veteran's Credit you must be:

- A resident of New Hampshire for 1 year prior to April 1st
- Must utilize the property where credit is claimed as the applicant's principle place of abode (there can only be one principle place of abode) *
- Applies only to residential property
- Must have served not less than 90 days and been honorable discharge from service
- **Spouse (If currently remarried you do not qualify for the deceased husband/wife veteran's tax credit)**

You must provide the following (if you file):

- DD-214 Form or military separation papers to validate your wartime service and character of discharge. DD-214 forms can be obtained at www.nh.gov/nhveterans

******* It is the Hampton Board of Selectmen's policy to seek replacement of the amount of any veteran's credit that is granted in reliance upon the Hampton residence being the principle place of abode, when it is not in fact the principle place of abode. Example: When a different residence is claimed to be the principle place of abode in an application to another government authority.**