



TOWN OF DURHAM

Assessor's Office

8 Newmarket Road
Durham, NH 03824
Tel: (603) 868-8064

Tax Credits for Veterans

RSA 72:28 Standard & Optional Veteran's Tax Credit

\$500

"... (a) Every resident of this state who served not less than 90 days on active service in the armed forces of the United States in any qualifying war or armed conflict listed in this section 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 subparagraph;

(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) The surviving spouse of any resident who suffered a service-connected death..."

RSA 72:29-a Surviving Spouse

\$2000

"I. 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 ...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..."

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

\$2000

"I. Any person who has been honorably discharged or an officer honorably separated from the military service of the United States and who has total and permanent service-connected disability, or who is a double amputee or paraplegic because of service-connected injury, or the surviving spouse of such a person, shall receive a standard yearly tax credit...on the person's residential property..."

RSA 72:29 Definitions. –

"I. The word "resident" as used in RSA 72:28 and RSA 72:28-b shall mean a person who has resided in this state for at least one year preceding April 1, in the year in which the tax credit is claimed.

II. The term "residential real estate" for the purposes of RSA 72:28-34, inclusive, shall mean the real estate which the person qualified for an exemption or a tax credit thereunder occupies as his principal place of abode together with any land or buildings appurtenant thereto and shall include manufactured housing if used for said purpose..."

RSA 72:36-a Certain Disabled Veterans

Total Exemption

"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 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."

Apply at the Assessor's Office by April 15, preceding the setting of the tax rate. Provide copy of discharge papers (DD214 Member 4) that state Honorable Discharge and dates in & out of active duty, and/or Summary of Benefits letter from the VA, and a photo ID. Additional proof of service, disability, marriage, death and/or residency may be required.