



City of Portsmouth

Assessor's Office

Exemption/Credit

Requirements, Conditions, and Instruction

Veterans' Tax Credit or Exemption

Standard Tax Credit (RSA 72:28-a) \$500 subtracted from the taxes due on the applicant's **RESIDENTIAL** property

Surviving Spouse Tax Credit (RSA 72:29-b) \$2,000 Subtracted from taxes due on the applicant's property, whether residential or not.

Service – Connected Total Disability Tax Credit (RSA 72:35a) \$2,000 is subtracted from the property taxes due on the applicant's residential property.

Exemption For Certain Disabled Servicemen (RSA 72:36-a) "...shall be exempt from all taxation on said homestead..."

Eligibility

Standard Tax Credit

Every resident who served in the armed forces in any of the qualifying wars or armed conflicts, as listed in RSA 72:28, and was honorably discharged; or the spouse or surviving spouse of such resident.

Surviving Spouse Tax Credit

The surviving spouse of any person who was killed or died while on active duty in the armed forces, as listed in RSA 72:28, so long as the surviving spouse does not remarry.

Service-Connected Total Disability Tax Credit

Any person who has been honorably discharged and who has a total and permanent service-connected disability; or is a double amputee or paraplegic because of a service-connected injury; or is the surviving spouse of a qualified veteran and has not remarried.

Exemption for Certain Disabled Servicemen

Any person who is discharged from the military services of the U.S. under conditions other than dishonorable, or an officer who is honorably separated from military service; and is totally and permanently disabled from service connection and satisfactory proof of such service connection is furnished to the assessors; and 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 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.

Filing Deadline

The filing deadline is by April 15th preceding the setting of the tax rate. Example: If you are applying for a veteran's credit off your 2009 property taxes, which are due no earlier than December 1, 2009, then you have until April 15, 2009, to file for the tax credit.