



Town of Londonderry
268B Mammoth Rd.
Londonderry, NH 03053

Assessing Department
Phone: (603) 432-1100, Ext. 135
Fax: (603) 421-9617

DEADLINE TO FILE: APRIL 15, 2018

Veteran

Total and Permanent Service-Connected Disability

Credit Qualifications

RSA 72:35 + RSA 72:36a

Deadline to File: April 15, 2018

Applications: Must be completed in the Assessor's Office.

Please Submit: Applications by April 15th, each year.

Applicant must re-qualify at-least once every 5 years.

Applicant must supply copy of current NH driver license.

If property in a Trust, applicant must supply copy of that Trust (ALL Pages).

Current Credit Amount: \$2,000

For total and permanent service-connected, or for surviving, unmarried spouse of Veteran killed or died on active duty.

Applicant/Veteran:

- **Must provide proof of service and residence and supply a copy of Form DD-214.**
- **Must be totally and permanently disabled.**
- **Must provide a disability letter from the U.S. Department of Veterans' Affairs.**

Letter must detail Veteran is Totally & Permanently Disabled due to a service-connected disability and that recipient is being paid at a specified rate due to un-employability.

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

- I-a. Upon adoption by a city or town pursuant to RSA 72:27-a, shall be an amount from \$701 up to \$2,000.
- I-b. Either the standard tax credit for service-connected total disability or the optional tax credit for **service-connected total disability shall be subtracted each year from the property tax on the person's residential property.**
- II. The standard or optional tax credit under this section may be applied only to property which is occupied as the **principal place of abode** by the disabled person or the surviving spouse. The tax credit may be applied to any land or buildings appurtenant to the residence or to manufactured housing if that is the principal place of abode.
- III. (a) Any person applying for the standard or optional tax credit under this section **shall furnish to the assessors or selectmen certification from the United States Department of Veterans' Affairs that the applicant is rated totally and permanently disabled from service connection.** The assessors or selectmen shall accept such certification as conclusive on the question of disability unless they have specific contrary evidence and the applicant, or the applicant's representative, has had a reasonable opportunity to review and rebut that evidence. The applicant shall also be afforded a reasonable opportunity to submit additional evidence on the question of disability.

According to RSA 72:36a - Certain Disabled Veterans:

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.