

## Appeal

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If you believe you have been unfairly denied a Veteran's Credit, you may appeal in writing, on or before September 1<sup>st</sup> to the NH Board of Tax and Land Appeals or Carroll County Superior Court.

## Assistance

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The staff at the Town Office is available Monday through Thursday from 8:00 a.m. to 3:00 p.m. If unable to locate your discharge papers, you can obtain a copy of "Report of Separation Active Duty (DD-214)" by visiting the website listed below under Resources and requesting a Standard Form 180 Military Record Request.

## Resources

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On the Web:

[www.archives.gov/Veterans/military-service-records/get-service-records.html](http://www.archives.gov/Veterans/military-service-records/get-service-records.html)

By Phone:

Department of Veterans Affairs  
1-800-827-1000

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# UNDERSTANDING VETERAN'S TAX CREDITS

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*An informational brochure provided for your convenience.*

*Please contact the Freedom Town Office if you have any further questions or require additional help.*

## Town of Freedom

33 Old Portland Road  
P.O. Box 227  
Freedom, NH 03836  
(603) 539-6323

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## Qualifying for the War Service Credit

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Veterans who meet certain qualifications are eligible to receive a credit toward their property tax bill.

### Qualifications:

- Veteran is honorably discharged from service
- Veteran served not less than 90 days in the armed forces during a qualifying time period (see qualifying service dates).
- Veteran has resided in New Hampshire for at least one year prior to the April 1 in the year in which the tax credit is claimed.
- A Veteran's surviving spouse may qualify provided they have not remarried.
- A husband and wife each qualifying for a tax credit shall each be granted a tax credit upon their residential real estate.
- Veteran must own residential property in the town and it must be his/her principal place of abode.

## Qualifying Service Dates

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### World War II

December 7, 1941 – December 31, 1946

### Vietnam Conflict

December 22, 1961 – May 7, 1975

### Korean Conflict

June 25, 1950 – January 31, 1955

July 1, 1958 – December 22, 1961

(if the Veteran earned the Vietnam Service Medal or the Armed Forces Expeditionary Medal)

**May 1975 to Present** If the Veteran earned a Theater of Operations Medal or the Armed Forces Expeditionary Medal. The name of medal will appear on the Veteran's discharge papers unless the medal was earned and the soldier was discharged prior to the award. The following medals are considered "Theater of Operations Medals":

Armed Forces Expeditionary Medal  
Navy Expeditionary Medal  
Marine Corps Expeditionary Medal  
Southeast Asia Service Medal  
Kuwait Liberation Medal  
Kosovo Campaign Medal  
Global War on Terrorism Expeditionary Medal

**Persian Gulf War:** All Veterans serving on or after August 2, 1990 and meet all other criteria are now eligible for the war service credit. No proof of medal is required.

## Applying for Credit

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To apply for the Veteran's Tax Credit, simply provide a copy of the DD-214 military discharge paper and a completed form PA-29. These application forms are available at the Town Office. To qualify for the tax credit during the current year, the application must be made no later than April 15.

Once the application and supporting paperwork is received, it will be reviewed and either approved or denied by the Board of Selectmen. The applicant will be notified of the decision by mail.

If approved, half of the credit will be applied to the first half property tax bill and the remaining half of the credit will be applied to the second half property tax bill. The credit will become permanent.

The Town reserves the right, however, to request verification of residency and property ownership, and may need to periodically confirm Veteran status.

## All Veterans Credit Information

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### RSA 72:28-b

#### Qualifications:

- A resident of New Hampshire
- Must have served no less than 90 days of active duty service.
- Veteran is honorably discharged, or an Officer is honorably separated.
- Must not be eligible for the War Service Credit.
- Spouse or surviving spouse of qualifying Veteran
- Members of the National Guard or Reserve shall be included as long as they received Title 10 training for active duty.
- The credit shall be subtracted each year from the property tax on the Veteran's residential property.

## Credit Amounts

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Credit amounts vary from town to town. Freedom voters decided at the March 9, 2004 Town Meeting to enact the following annual credit amounts:

- \$ 250 – **All Veterans Tax Credit** (adopted March 18, 2017)
- \$ 250 – **War Service Credit**
- \$1,400 – **Service-Connected Total Disability Credit**
- \$ 700 – **Surviving spouse of any person killed or who died while on active duty in the Armed Forces.**