

# **Frequently Asked Questions – Low and Moderate Income Homeowners Property Tax Relief**

## **What is Low & Moderate Income Homeowners Property Tax Relief?**

Chapter 158, Session Laws of 2001, enacted the property tax relief to eligible low to moderate income claimants, who own a homestead in New Hampshire. RSA 198:56; RSA 198:57

## **When and where do I apply for relief?**

Completed claims, Form DP-8, Low and Moderate Income Homeowners Property Tax Relief shall be filed with the Department no sooner than May 1, and no later than June 30, following the due date of the final property tax bill for state education property taxes. Mail your claim to:

New Hampshire Department of Revenue Administration  
Taxpayer Services Division  
PO Box 299  
Concord, NH 03302-0299

## **How do I qualify for relief?**

You must own a homestead subject to the state education property tax; have resided in such homestead on April 1 of the year for which the claim for relief is made; have a total household income of (1) \$37,000 or less if a single person or (2) \$47,000 or less if married or head of a New Hampshire household.

## **What if I file my claim after June 30th, can I still be eligible?**

The Commissioner may accept complete applications filed on or before November 1, provided the claimant satisfies the Commissioner that the claimant was prevented from timely filing the application due to accident, mistake or misfortune; or that the claimant or other adult member of the household requested an extension of time to file his or her federal income tax return.

## **What information will I need to complete the claim form?**

You will need your final property tax bill, as defined in RSA 76:1-a, showing the "net" assessed value of your homestead and a copy of your federal tax return for each claimant and all adult members of the claimant's household for the corresponding period.

## **What information do you need from the tax bill?**

You will need the MAP and LOT number (which are printed on the property tax bill), homestead location, and the net assessed value.

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### **Where do I get the claim form?**

Form DP-8, Claim for Low and Moderate Income Homeowners Property Tax Relief, may be obtained annually, by visiting the Forms page on our website, or contacting our Forms Line at (603) 230-5001.

### **What do you mean by the net assessed value?**

This means the value placed on your home after any exemptions such as elderly or blind exemptions, but not any veterans' credit.

Example:

Assessed Valuation:

Buildings 120,000

Land Value 15,000

Total Assessed Value 135,000

Exemptions 35,000

Net Assessed Value 100,000

### **Some of my land is held in current use, is that includible in the assessed value of the homestead?**

No, you must exclude the portion of your property tax bill that relates to land taxed under current use.

### **What if I can't find my federal tax return, can I still file a claim?**

Yes, provided you obtain a copy from the Internal Revenue Service (IRS) by calling 1-800-829-1040.

### **My child is over 18 and lives with us while attending college, do I include his/her income?**

Yes, income for all adult members of the household must be reported.

### **Is social security income included in total adjusted gross income?**

For some taxpayers it will be, and for some it will not, depending on whether social security income is included in the federal calculation of your adjusted gross income. Your tax preparer or the IRS can help you calculate your adjusted gross income. You may contact the IRS at 1-800-829-1040.

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### **What if an adult member of the household is not required to file a Federal tax return?**

Check box 10(a) and enter on Line 11(a) the total adjusted gross income of all the adult members of the New Hampshire Household, as if they were required to file.

### **Do I have to pay my property taxes in order to be eligible for relief?**

No, there is no requirement to have paid your property taxes to receive relief if you are eligible. This is not a reimbursement of property taxes paid.

### **Do I still have to pay my property tax bill even if I haven't received my relief check?**

Yes, you must pay your property tax bill by the due date, regardless of the status of your relief check.

### **What if there are multiple names on my tax bill or my ex-spouse is still on my tax bill?**

You will need to supply a copy of the deed.

### **Do I qualify if my homestead is held in a trust?**

You may qualify if you hold equitable title, or the beneficial interest for life, in the homestead. If the trust is a revocable living trust, you must submit the first and last page of the trust document with your claim. If your homestead is held in an irrevocable trust, or any other trust name, you must submit the entire trust document in order to determine your eligibility.

### **If I use part of my homestead for business use can I still be eligible for property tax relief?**

Yes, but only on the portion of your homestead that is used as your principle place of residence and domicile for purposes of voting. Land and buildings rented or used for commercial or industrial purposes shall not be included in the assessed value of the homestead.

### **I sent in my claim and then received a blank Form DP-8 in the mail, did you reject my claim?**

No, if your claim was rejected, you would have received a letter from us explaining why.

### **Why is my relief amount less this year than last year?**

The calculation of your relief amount is based on many different factors that change from year to year, such as income, property value, tax rate, and other criteria that may increase or decrease the relief amount from year to year.

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### **How soon will I receive a relief check?**

The Department will notify the state treasurer to issue the check within 120 days of receiving a valid and complete claim, depending on date of receipt of any pending issues.

### **I received one of your letters requesting a copy of my deed: What is a deed and why are you asking for it?**

The deed is the official record of the ownership of your property that should have been filed with your County Registry of Deeds when you purchased your home. It is used to verify the ownership of your property exactly as it was recorded when you purchased it or last recorded an ownership change.

### **Can my claim be rejected?**

Yes. The Department will notify you, in writing, if your claim is rejected in whole or in part, within 90 days of the Department's receipt of the claim and all required documentation.

### **What are my appeal rights?**

If you disagree with the relief amount or denial you may file an appeal with the NH Board of Tax and Land Appeals within 30 days from the date of notice at:

NH Board of Tax and Land Appeals (BTLA)  
Johnson Hall, 3rd Floor  
107 Pleasant Street  
Concord, NH 03301-3834

### **What is the appeals process?**

In order to appeal your denial and/or your adjusted Notice of Relief, you must write to the NH Board of Tax and Land Appeals within 30 days from the date of the letter of denial by supplying your legal name, social security number, an explanation or description of your dispute, your position on the matter, a copy of the Notice of Adjustment or letter of denial received from the Department of Revenue Administration, a copy of your most recent deed which establishes ownership in the property and a copy of the assessment card for the property.

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### **Can my claim ever be audited?**

The Department is authorized to audit any claim for relief up to 3 years from the date relief was originally granted to determine whether the claim has been granted erroneously. Any claimant who is assessed as a result of an audit has the same appeal right as previously discussed.

### **Are there penalties for false claims?**

Yes. The law provides for the repayment of the relief amount including interest and a penalty of 25% for the erroneous amount of such claim or an additional penalty of 25% or \$1,000 whichever is greater. In addition, someone filing, assisting in the preparing or supplying information upon which the claim was prepared shall be guilty of a misdemeanor.

New Hampshire Department of Revenue Administration  
Governor Hugh Gallen State Office Park  
109 Pleasant Street (Medical & Surgical Building), Concord NH  
(603) 230-5000 | TDD Access Relay NH: 1-800-735-2964 | fax: (603) 230-5945