

CITY OF CLARMEONT – IN THE YEAR TWO THOUSAND AND SEVEN

ORDINANCE #486

PROPERTY TAX EXEMPTIONS FOR VETERANS

The City of Claremont Ordains:

Pursuant to New Hampshire RSA 72:27-a and RSA 72-28, the Claremont City Code is hereby amended to revise Article II, Division 2 of Chapter 18 as follows:

Section 1. Division 2 Property Tax Exemption for Veterans

Delete the entire Division 2 and re-title it and replace it as follows, so that the Article, as re-adopted, shall read:

DIVISION 2. Property Tax Credit for Veterans

Sec. 18-42. Definitions.

For the purposes of this division, the following definitions shall apply:

Certain Disabled veteran shall mean a resident who shall have been 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 as a result of service connected injury, illness or disability as defined by state or federal law or regulation. 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 a 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, or the resident's surviving spouse.

Principal place of abode shall mean the place to which the applicant always intends to return and the place which is ready and available for occupancy when he or she does return. It is not a seasonal home, camp or place of retreat.

Resident 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.

Residential real estate shall mean the real estate which the person qualified for a credit occupies as his or her principal place of abode together with any land or buildings appurtenant thereto and shall include a house trailer if used for such purpose.

Surviving spouse shall mean 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 listed herein. The term *surviving spouse* shall not include a

surviving spouse that has remarried, but if the surviving spouse is later divorced, his or her status as the surviving spouse is regained. If the surviving spouse remarries and the new husband or wife dies, he or she shall be deemed the widow or widower of the latest spouse and shall not revert to the status of a surviving spouse of a veteran.

Totally disabled veteran shall mean a resident who has been honorably discharged from the military service of the United States or who shall have been discharged from military service of the United States under conditions other than dishonorable or an officer who is honorably separated from military service and who has been determined by an applicable military or veterans' authority to be totally and permanently disabled as a result of service connected injury, illness or disability as defined by state or federal law or regulation.

Veteran for purposes of this Division 2 shall mean a resident who served not less than ninety (90) days in the armed forces of the United States in any qualifying war or armed conflict listed herein and was honorably discharged; a resident who earned the armed forces expeditionary medal for any other war or armed conflict which has occurred as set forth in RSA 72:28, and was honorably discharged or an officer honorably separated from service; or a resident who was terminated from the armed forces because of a service-connected disability.

Sec. 18-43(a). Credit amount and qualifications.

(a) In accordance with New Hampshire RSA 72:28, the city shall provide for a credit for veterans from property tax, that every inhabitant who is a veteran or the surviving spouse of a veteran shall be exempt each year from tax on his/her residential real estate in the amount of one hundred twenty-five dollars (\$125.00).

(b) This credit shall be subtracted each year from the tax on his or her residential property. However, the surviving spouse of a resident who suffered a service-connected death may have the sum subtracted from the property tax on any real property in the municipality where the surviving spouse is a resident.

Qualifying war or armed conflict shall mean:

Spanish War, between April 21, 1898, and April 11, 1899;

Philippine Insurrection, between April 12, 1899, and July 4, 1902, (extended to July 15, 1903 for service in the Moro Provinces);

Boxer Rebellion, between June 16, 1900, and May 2, 1901;

World War I, between April 6, 1917, and November 11, 1918 (extended to April 1, 1920 for service in Russia; provided, that military or naval service on or after November 12, 1918, and before July 2, 1921, where there was prior service between April 6, 1917, and November 11, 1918, shall be considered as World War I service);

World War II, between December 7, 1941, and December 31, 1946;

Korean Conflict, between June 25, 1950, and January 31, 1955;

Viet Nam Conflict, between December 22, 1961, and May 7, 1975;

Viet Nam Conflict, between July 1, 1958, and December 22, 1961 (if the resident earned the Viet Nam service medal or the armed forces expeditionary medal);

Persian Gulf War between August 2, 1990 and the date thereafter prescribed by Presidential proclamation or by law; and

Any other war or armed conflict that has occurred since May 8, 1975, and in which the resident earned an armed forces expeditionary medal or theater of operations service medal.

(c) No credit shall be granted to a resident otherwise qualified for credit who is delinquent in the payment of any taxes due, except to a resident, or the surviving spouse of a resident, whose service in the armed forces was ended for a service-connected disability.

(d) If both husband and wife each qualify for a credit under this division, they shall receive a credit each year from taxation upon their residential real estate in the amount of two hundred fifty dollars (\$250.00) in taxes.

Sec. 18-44. Credit for totally disabled veterans.

(a) In accordance with New Hampshire RSA 72:35, the city shall provide any veteran who has been honorably discharged or an officer honorably separated from military service and who has a 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 person a credit each year from tax on his/her residential real estate in the amount of one thousand four hundred dollars (\$1,400.00).

(b) This credit may be applied only to property which is occupied as the principal place of abode by the disabled person or the surviving spouse. The 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.

(c) Any person applying for the credit under this division shall furnish sufficient proof to the assessor that the disability on which the credit is based is service connected. The credit shall be divided evenly among the number of tax payments required annually so that a portion of the credit shall apply to each tax payment to be made.

Sec. 18-45. Credit for certain disabled veterans.

In accordance with New Hampshire RSA 72:36-a, the city shall provide that certain disabled veterans, as defined in Section 18-42, upon satisfactory proof of such service

connection and disability, or such person's surviving spouse, shall be exempt from all taxation on said homestead.

Sec. 18-46. Application for-credit.

(a) Applicants shall file with the assessor on or before April 15, a permanent applicant therefore, signed under penalty of perjury, on a form approved and provided by the commissioner of revenue administration showing that the applicant is duly qualified and is the true and lawful resident of the property on which the credit is claimed.

(b) Any person who changes his or her residence after filing such a permanent application shall file an amended permanent application on or before the April 15 immediately following his change of residence. The filing of the permanent application shall be sufficient for such persons to receive these credits on an annual basis so long as the applicant does not change his or her residence.

(c) If any person otherwise qualified to receive a credit shall satisfy the assessor that he was prevented by accident, mistake or misfortune from filing a permanent application or amended permanent application on or before April 15 of the year in which he desires the credit to begin, the assessor may receive such application at a later date and grant a credit thereunder for that year, but no such application shall be received or credit granted after the local tax rate has been approved for that year.

Sec. 18-47. Examination of application.

(a) Upon receipt of an application for credit under this division, the assessor shall examine it as to the right to the credit, the ownership of the property listed, and, if necessary, the encumbrances reported.

(b) The assessor may request true copies of documents indicating the applicant's qualifying service and proof of honorable discharge from duty, uncharacterized discharge based on a service-connected injury, illness or disability, or honorable separation if an officer. Submission of any of the documents as set forth in RSA 21:50, I, (b) may be used to establish an applicant's status as a veteran. Any documents submitted shall be considered confidential, handled so as to protect the privacy of the applicant, and returned to him at the time a decision is made on the application.

(c) The assessor shall grant the credit if he or she is satisfied that the applicant has not willfully made any false statement in the application for the purpose of obtaining the credit and the applicant cooperated with requests to furnish the aforementioned documents to verify eligibility.

Sec. 18-48. Appeal from refusal to grant-credit.

Whenever the assessor refuses to grant an applicant a credit to which he or she may be entitled under the provisions of this division, such applicant may appeal in writing on or before September 1 following the date of notice of tax under RSA 72:1-d to the board of tax

and land appeals or the superior court, which may order a credit or an abatement if a tax has been assessed.

Section 2. Validity

If any article, section, subsection, sentence, clause or phrase of this ordinance is for any reason held to be unconstitutional or invalid, such decision shall not affect the remaining portions of this ordinance.

Section 4. Effective Date

This Ordinance shall take effect and be enforced for property tax exemptions for veterans for the tax year commencing April 1, 2008.

Introduced and passed on first reading _____ 2007.

Considered and passed on second reading _____ 2007.

William J. Corey

Andrew A. Austin

Ralph Swift

William Regan, III

Christopher Irish

Heather Bopp

Deborah Cutts

Michael L. Prozzo, Jr.

Mayor Scott Pope

Adopted by the City Council on _____ 2007

Attest: _____
Clerk to the Council