



HOW DO I QUALIFY?

How do I qualify for Low and Moderate Income Homeowners Property Tax Relief? You must own or have an interest in a homestead subject to the State Education Property Tax and reside in such homestead on April 1 of the year for which the claim for relief is made and 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 NH household.

ATTACHMENTS

This completed claim must be submitted with copies of your **2023** federal income tax return, **the entire actual final 2023 property tax bill indicating assessed value (this is the tax bill that was mailed to you between October and December of 2023 in most cases)**, a copy of your trust document if property is held by a trust and any explanatory statements, if necessary. This claim for relief must be postmarked **no earlier than May 1, 2024 and no later than June 30, 2024**.

DEFINITIONS

"HOMESTEAD" means the dwelling owned by a claimant or, in the case of a multi-unit dwelling, the portion of the dwelling which is owned and used as the claimant's principal place of residence and the claimant's domicile for purposes of RSA 654:1. "Homestead" shall not include land and buildings taxed under RSA 79-A or land and buildings or the portion of land and buildings rented or used for commercial or industrial purposes. The term "owned" includes:

- a) A vendee in possession under a land contract;
- b) One or more joint tenants or tenants in common; or
- c) A person who has equitable title, or the beneficial interest for life in the homestead.

"HOUSEHOLD INCOME" means the sum of the adjusted gross income for federal income tax purposes of the claimant and any adult member of the claimant's household who resides in the homestead for which a claim is made. "Household income" shall also include all income of any trust through which the claimant holds equitable title, or the beneficial interest for life, in the homestead.

"HEAD OF A NEW HAMPSHIRE HOUSEHOLD" means any person filing a federal income tax return as head of household or 2 or more adults who jointly share the benefit of the homestead. "New Hampshire Household" shall not include those adults who share the homestead under a landlord-tenant relationship.

"ADULT" means a person who has attained the age of 18 years.

APPEALS

If your claim for tax relief is rejected in whole or in part, you may appeal in writing within 30 days from the date of the notice of rejection or the notice of relief to the Board of Tax and Land Appeals (BTLA). Please contact the BTLA for filing instructions.

NEED HELP?

Call for Low and Moderate Income Homeowners Property Tax Relief Assistance at (603) 230-5920. For more information or to check the status of your claim, visit us on the web at www.revenue.nh.gov/gtc. Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964.

LINE-BY-LINE INSTRUCTIONS

Continue onto page 2 for line-by-line instructions.



STEP 1: NAME, ADDRESS, & SOCIAL SECURITY NUMBERS

LINES 1 AND 2

Enter the claimant's Social Security Number and the Social Security Number of the co-claimant, if applicable. **Do not list a deceased claimant.** If a claimant listed on the tax bill is deceased, provide a copy of the death certificate. Social Security Numbers are required pursuant to RSA 198:57, VII and authorized by 42 U.S.C. Section 405(c)(2)(C)(i). Failure to provide Social Security Numbers will result in a denial of a claim. All documents shall be kept confidential.

LINES 3 AND 4

Enter the name of the claimant and co-claimant who meet the residency and ownership criteria. If your name has changed on the final property tax bill due to marriage, civil union, divorce or other reason, attach a statement explaining the change. If the homestead is held in a trust, through which the claimant holds equitable title or beneficial interest for life in the homestead, attach a copy of the trust. If your final property tax bill names someone other than the claimant or co-claimant, or in addition to the claimant or co-claimant, attach a copy of the deed evidencing your ownership interest. If there are additional claimants, attach a list of their names and Social Security Numbers.

LINES 5 AND 6

Enter the claimant's current mailing address (include PO Box if applicable).

STEP 2: PROPERTY LOCATION - FROM YOUR FINAL 2023 PROPERTY TAX BILL

LINE 7

Enter the name of the municipality (Town, City or Unincorporated place) where the homestead property is located.

LINE 7(a)

Check the box if multi-family dwelling.

LINE 7(b)

Enter the Map and Lot number of the homestead property from the property tax bill that is the subject of your claim.

LINE 8

Check only one box. Check "Yes" if you resided in the homestead on April 1, 2023. Claimants on active duty in the US Armed Forces or temporarily away from the homestead, but maintaining the homestead as the primary domicile, are eligible and should check "Yes."

LINE 9

Enter the address where you resided on April 1, 2023 if different than the address listed in Step 1.

LINE 9(a)

If additional names appear on your tax bill, other than the claimant/co-claimant, check "Yes" and attach a copy of the deed. This includes a homestead held by a trust and attach a copy of the trust. If not, check "No." If a claimant listed on the tax bill is deceased, provide a copy of the death certificate.

STEP 3: ELIGIBILITY

LINE 10

Check the table under which the claimant qualifies. If the claimant is a single person, the claimant qualifies under **Table 1** (page 3). If the claimant is a married person or head of a NH household, the claimant qualifies under **Table 2** (page 3).

LINE 10(a)

Check the box if any adult member of the NH household was not required to file a federal income tax return for 2023.

LINE 10(b)

Enter the sum of the total adjusted gross income from the 2023 Federal return, Line 11 or Telefile Worksheet for the claimant, co-claimant, and any other adult member of the NH household. Do not leave blank, if zero or negative, enter 0.

LINE 10(c)

If the homestead is in the name of an income-bearing trust, enter the total taxable income from the 2023 Federal return 1041, Line 23. If the trust's taxable income is zero, enter 0. Do not leave blank, if zero or negative, enter 0.

STOP: IF YOU ARE SINGLE AND YOUR TOTAL HOUSEHOLD INCOME IS GREATER THAN \$37,000 YOU ARE NOT ELIGIBLE. IF YOU ARE A MARRIED PERSON OR HEAD OF A NH HOUSEHOLD AND THE TOTAL HOUSEHOLD INCOME IS GREATER THAN \$47,000 YOU ARE NOT ELIGIBLE.

LINE 11(a)

Enter the total adjusted gross income of all adult members of the NH household who are not required to file a 2023 federal income tax return. If you are not required to file a federal income tax return, then your social security income is not includable on this line. Do not leave blank, if zero or negative, enter 0.

LINE 11(b)

Enter the sum of Lines 10(b), 10(c) and 11(a). If you checked **Table 1** (page 3) on Line 10 and Line 11(b) is greater than \$37,000, or if you checked **Table 2** (page 3) on Line 10 and Line 11(b) is greater than \$47,000, **STOP you are not eligible for property tax relief and should not file this claim. Do not leave blank**, if zero or negative, enter 0.

FOR HELP OR TO CHECK THE STATUS OF YOUR CLAIM VISIT
US ON THE WEB AT: www.revenue.nh.gov/gtc



STEP 4: CALCULATE YOUR RELIEF AMOUNT

LINE 12(a)

Enter the decimal percentage of ownership multiplied by the percentage of the homestead property used as the claimants' principle residence and domicile. Homestead property shall not include land and buildings taxed under RSA 79-A (current use), or land and buildings or a portion of land and buildings rented or used for commercial or industrial purposes, such as the business portion claimed on the IRS Federal Form 8829 (Expenses for Business Use of Your Home). To calculate the decimal percentage to be entered on Line 12(a), complete the DP-8 Worksheet to the right. (e.g., 50% = .50 and 100% = 1.00)

DP-8 WORKSHEET	LINE 12(a) (Example 1)	LINE 12(a) (Example 2)	CLAIMANT LINE 12(a)
1. % Ownership	1.00	1.00	
2. % Homestead Property	x 1.00	x .50	x
3. Line 12(a) decimal % (Line 1 x Line 2)	1.00	.50	

If you are filling this form out on your computer, after you enter the the net assessed value of the property on Line 12(b), you can tab through the remaining fields and the form will calculate the tax relief amount for you based on the information you provided in the previous fields.

LINE 12(b)

Enter the total assessed value of the homestead from the final 2023 property tax bill, after deducting any applicable exemption(s) granted by your municipality, such as an elderly exemption or an exemption for the blind.

LINE 12(c)

Enter the total of Line 12(a) multiplied by Line 12(b).

LINE 12(d)

Enter the number for your municipality (Town or City) from **Table 3, Column C** on **page 5** or **6**. This is the equalized value of property for your Town or City. **Line 12(e)** Enter the smaller amount of either Line 12(c) or Line 12(d).

LINE 13

Enter the total of Line 12(e) divided by 1,000.

LINE 14

Enter the State Education Property Tax rate from **Table 3, Column B, page 5** or **6**.

LINE 15

Enter the total of Line 13 multiplied by Line 14.

LINE 16

Go to page 5. Find your income range from **Table 1, Column A, page 3** or **Table 2, Column A, page 3** then enter on Line 16 the decimal number found in **Column B** next to your income range.

LINE 17

Enter the total of Line 15 multiplied by Line 16.

STEP 5: COPIES & SIGNATURE(S)

Under penalties of criminal prosecution, the claimant and co-claimant, if applicable, must sign and date the claim to declare (1) ownership and residence of the homestead property, and telephone number (2) that the claim is made in good faith, and (3) that the facts contained in the claim are true and complete. Only one claim may be filed for a single homestead.

TABLES FOR 2023

TABLE 1 SINGLE PERSON		
COLUMN A HOUSEHOLD INCOME		COLUMN B DECIMAL NUMBER
FROM	TO	
\$ 0	\$23,099.99	1.00
\$23,100	\$27,799.99	.60
\$27,800	\$32,399.99	.40
\$32,400	\$37,000	.20
\$37,000.01	AND GREATER	YOU DO NOT QUALIFY

TABLE 2 MARRIED PERSON OR HEAD OF NH HOUSEHOLD		
COLUMN A HOUSEHOLD INCOME		COLUMN B DECIMAL NUMBER
FROM	TO	
\$ 0	\$29,399.99	1.00
\$29,400	\$35,299.99	.60
\$35,300	\$41,099.99	.40
\$41,100	\$47,000	.20
\$47,000.01	AND GREATER	YOU DO NOT QUALIFY



TABLE 3 FOR 2023

If your municipality appeals the ratios used to determine the number in Column C, the Department will recalculate your tax relief based on any corrected numbers.

COLUMN			COLUMN			COLUMN			COLUMN		
A	B	C	A	B	C	A	B	C	A	B	C
ACWORTH	1.86	145,640	CANAAN	1.50	161,480	DURHAM	1.39	205,700	HAMPTON	1.89	137,720
ALBANY	1.77	137,720	CANDIA	1.80	142,560	EAST KINGSTON	1.74	153,340	HAMPTON FALLS	1.09	215,600
ALEXANDRIA	1.46	161,920	CANTERBURY	1.48	153,120	EASTON	1.96	135,300	HANCOCK	1.55	157,080
ALLENSTOWN	1.25	201,960	CARROLL	1.50	188,320	EATON	1.48	167,640	HANOVER	1.52	151,800
ALSTEAD	1.63	144,980	CENTER HARBOR	1.37	173,800	EFFINGHAM	1.79	139,040	HARRISVILLE	1.34	225,060
ALTON	1.73	128,040	CHANDLER'S PURCHASE	1.57	232,540	ELLSWORTH	1.58	138,600	HART'S LOCATION	1.67	192,280
AMHERST	1.54	163,900	CHARLESTOWN	1.64	139,260	ENFIELD	1.97	126,280	HAVERHILL	1.59	127,380
ANDOVER	1.78	135,520	CHATHAM	1.87	150,480	EPPING	1.74	138,600	HEBRON	1.47	159,940
ANTRIM	1.24	202,180	CHESTER	1.80	138,820	EPSOM	1.81	132,440	HENNIKER	1.27	202,400
ASHLAND	1.31	214,500	CHESTERFIELD	1.69	156,200	ERROL	1.30	209,880	HILL	1.87	117,480
ATKINSON	1.42	183,480	CHICHESTER	1.14	219,340	ERVING'S GRANT	1.70	232,540	HILLSBOROUGH	1.87	131,120
ATKINSON & GILMANTON	1.43	232,540	CLAREMONT	1.19	203,060	EXETER	1.87	139,920	HINSDALE	1.49	182,160
AUBURN	1.22	214,720	CLARKSVILLE	2.45	102,960	FARMINGTON	1.91	131,780	HOLDERNESS	1.13	215,820
BARNSTEAD	1.11	214,060	COLEBROOK	1.64	114,840	FITZWILLIAM	1.13	192,280	HOLLIS	1.23	201,960
BARRINGTON	1.20	208,560	COLUMBIA	1.91	119,460	FRANCESTOWN	1.79	123,420	HOOKSETT	1.24	215,160
BARTLETT	1.23	199,100	CONCORD (ConcSchDist)	1.57	157,740	FRANCONIA	1.47	149,820	HOPKINTON	1.82	137,720
BATH	1.51	171,380	CONCORD (MerrVlySchDist)	1.55	157,740	FRANKLIN	1.19	205,260	HUDSON	1.29	190,740
BEAN'S GRANT	0.00	232,540	CONWAY	1.18	215,160	FREEDOM	1.90	127,600	JACKSON	1.87	132,440
BEAN'S PURCHASE *	0.00	232,540	CORNISH	1.77	133,320	FREMONT	1.82	139,920	JAFFREY	1.98	125,620
BEDFORD	1.26	211,420	CRAWFORD'S PURCHASE	0.95	232,540	GILFORD	1.20	211,200	JEFFERSON	1.53	146,300
BELMONT	1.25	194,700	CROYDON	1.50	161,260	GILMANTON	1.83	129,800	KEENE	1.57	161,480
BENNINGTON	1.97	124,960	CUTT'S GRANT	0.00	232,540	GILSUM	1.69	145,640	KENSINGTON	1.07	221,760
BENTON	0.91	229,900	DALTON	1.27	194,480	GOFFSTOWN	1.31	206,360	KILKENNY	0.00	232,540
BERLIN	1.23	198,880	DANBURY	1.46	165,000	GORHAM	1.26	191,400	KINGSTON	1.21	207,900
BETHLEHEM	1.14	194,920	DANVILLE	1.53	152,900	GOSHEN	1.77	128,040	LACONIA	1.20	186,560
BOSCAWEN	1.05	221,980	DEERFIELD	1.65	139,480	GRAFTON	1.73	135,960	LANCASTER	1.26	215,160
BOW	1.76	137,500	DEERING	1.78	138,160	GRANTHAM	1.33	173,800	LANDAFF	1.45	95,920
BRADFORD	1.77	165,000	DERRY	1.41	189,420	GREENFIELD	1.85	129,580	LANGDON	1.41	149,820
BRENTWOOD	1.77	145,640	DIX GRANT	1.29	232,540	GREENLAND	1.23	212,080	LEBANON	1.51	176,880
BRIDGEWATER	1.96	123,640	DIXVILLE	1.35	232,540	GREEN'S GRANT	1.54	232,540	LEE	1.50	157,520
BRISTOL	2.00	119,240	DORCHESTER	1.92	138,820	GREENVILLE	1.08	223,740	LEMPSTER	1.77	128,920
BROOKFIELD	1.70	137,940	DOVER	1.26	196,900	GROTON	1.44	184,360	LINCOLN	1.45	138,380
BROOKLINE	1.12	217,360	DUBLIN	1.65	131,780	HADLEY'S PURCHASE	0.00	232,540	LISBON	2.23	118,580
CAMBRIDGE	1.30	232,540	DUMMER	1.69	114,840	HALE'S LOCATION	1.68	154,660	LITCHFIELD	1.71	156,640
CAMPTON	2.13	98,340	DUNBARTON	1.82	135,960	HAMPSTEAD	1.82	143,000	LITTLETON	1.82	133,320



TABLE 3 FOR 2023 (continued)

If your municipality appeals the ratios used to determine the number in Column C, the Department will recalculate your tax relief based on any corrected numbers.

COLUMN			COLUMN			COLUMN			COLUMN		
A	B	C	A	B	C	A	B	C	A	B	C
LIVERMORE	1.04	220,000	NEW IPSWICH	1.81	135,740	RICHMOND	1.15	186,780	SURRY	1.25	220,440
LONDONDERRY	1.24	198,660	NEW LONDON	1.19	212,520	RINDGE	1.82	129,360	SUTTON	1.89	134,200
LOUDON	1.57	157,740	NEWBURY	1.41	131,340	ROCHESTER	2.00	130,020	SWANZEY	1.81	127,600
LOW & BURBANK GR	0.00	232,540	NEWFIELDS	1.24	221,100	ROLLINSFORD	1.20	201,960	TAMWORTH	2.03	126,060
LYMAN	1.83	133,320	NEWINGTON	1.86	155,760	ROXBURY	1.77	152,900	TEMPLE	1.85	130,240
LYME	1.61	145,420	NEWMARKET	1.97	131,120	RUMNEY	2.31	128,260	THOM & MES PURCHASE	1.55	232,540
LYNDEBOROUGH	1.71	149,380	NEWPORT	1.23	199,760	RYE	1.41	146,520	THORNTON	1.70	120,340
MADBURY	1.79	145,200	NEWTON	1.90	145,640	SALEM	1.51	170,720	TILTON	2.05	117,040
MADISON	1.93	128,920	NORTH HAMPTON	1.33	202,400	SALISBURY	1.27	210,760	TROY	1.13	203,500
MANCHESTER	1.52	164,560	NORTHFIELD	1.29	198,000	SANBORNTON	1.12	212,080	TUFTONBORO	1.30	195,800
MARLBOROUGH	1.49	166,760	NORTHUMBERLAND	1.32	194,920	SANDOWN	1.26	207,900	UNITY	1.82	135,740
MARLOW	1.68	131,780	NORTHWOOD	1.35	201,080	SANDWICH	1.89	120,560	WAKEFIELD	1.10	223,300
MARTIN'S LOCATION	0.00	232,540	NOTTINGHAM	1.73	140,580	SARGENT'S PURCHASE	1.32	232,540	WALPOLE	1.17	214,060
MASON	1.60	150,920	ODELL	1.44	232,540	SEABROOK	1.53	163,900	WARNER	1.86	134,640
MEREDITH	1.23	201,740	ORANGE	1.45	158,400	SECOND COLLEGE GRANT	1.50	232,540	WARREN	1.55	168,520
MERRIMACK	1.49	170,280	ORFORD	1.62	137,060	SHARON	1.58	151,800	WASHINGTON	1.33	196,460
MIDDLETON	1.23	218,020	OSSIPEE	0.99	217,360	SHELBURNE	1.45	153,120	WATERVILLE VALLEY	1.25	161,700
MILAN	1.76	148,280	PELHAM	1.39	185,460	SOMERSWORTH	1.85	119,020	WEARE	1.46	168,520
MILFORD	1.53	163,240	PEMBROKE	1.83	143,440	SOUTH HAMPTON	1.10	234,520	WEBSTER	1.28	215,380
MILLSFIELD	1.20	232,540	PETERBOROUGH	1.66	161,260	SPRINGFIELD	1.80	144,320	WENTWORTH	1.42	152,020
MILTON	2.10	131,340	PIERMONT	1.38	171,160	STARK	1.63	105,600	WENTWORTH LOCATION	0.97	232,540
MONROE	1.20	223,300	PINKHAM'S GRANT	2.73	232,540	STEWARTSTOWN	0.93	223,300	WESTMORELAND	1.46	159,500
MONT VERNON	1.99	131,780	PITTSBURG	1.10	211,860	STODDARD	1.89	132,880	WHITEFIELD	1.81	128,260
MOULTONBOROUGH	1.19	190,740	PITTSFIELD	1.66	141,020	STRAFFORD	1.56	147,620	WILMOT	1.74	154,440
NASHUA	1.57	183,040	PLAINFIELD	1.11	223,740	STRATFORD	1.31	114,620	WILTON	1.46	164,120
NELSON	1.35	204,600	PLAISTOW	1.50	166,760	STRATHAM	1.77	146,520	WINCHESTER	1.75	133,100
NEW BOSTON	1.46	174,240	PLYMOUTH	1.22	202,840	SUCCESS	1.47	232,540	WINDHAM	1.83	141,680
NEW CASTLE	1.49	158,840	PORTSMOUTH	1.78	145,200	SUGAR HILL	2.30	105,820	WINDSOR	1.34	170,720
NEW DURHAM	1.73	169,400	RANDOLPH	1.72	127,820	SULLIVAN	1.78	154,660	WOLFEBORO	1.84	117,920
NEW HAMPTON	1.23	208,780	RAYMOND	1.52	154,440	SUNAPEE	1.13	205,920	WOODSTOCK	1.95	106,040

* No taxable property for 2023