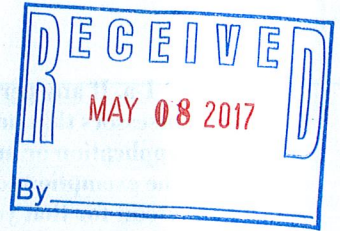


## MEMORANDUM



DATE: May 8, 2017

TO: Board of Selectmen  
Paul Deschaine, TA

FROM: Andrea Lewy, Assessor

*AS Lewy*

RE: Two applicants requesting Veterans' Credit

The purpose of the memorandum is to explain why two Veterans' that meet the criteria to receive the credit starting in tax year 2018, actually meet all requirements for 2017, except for missing the filing date of April 15, 2017.

I would also like to add that after the affirmative vote at the March 2017 Town meeting to adopt RSA 72:28-b, which is the All Veteran Credit, the Assessing Office added the change and the new criteria to the Assessing page and also had Karen R. add it to the main page of Stratham's website.

On May 2, 2017, Gerald Pearce applied for the Veteran Credit and on May 3, 2017, John Sapienza applied for the Veteran Credit. Attached to their application they have each provided an explanation of why they did not meet the April 15<sup>th</sup> deadline. In their letter they are requesting that the Board consider allowing them to receive the Veterans' Credit starting in 2017.

I will start by saying that typically I would not recommend this to the Board, however in this case both Veterans' have lived in Stratham for many years and both have applied in the past but did not meet the criteria of the NH RSA at that time.

I have included RSA 72:33 and specifically see RSA 72:33 I-a, which gives the Board the authority to waive the deadline date for accident, mistake, or misfortune.

### **72:33 Application for Exemption or Tax Credit. –**

I. No person shall be entitled to the exemptions or tax credits provided by RSA 72:28, 28-b, 29-a, 30, 31, 32, 35, 36-a, 37, 37-a, 37-b, 38-b, 39-b, 62, 66, and 70 unless the person has filed with the selectmen or assessors, by April 15 preceding the setting of the tax rate, a permanent application therefor, signed under penalty of perjury, on a form approved and provided by the commissioner of revenue administration, showing that the applicant is the true and lawful owner of the property on which the exemption or tax credit is claimed and that the applicant was duly qualified upon April 1 of the year in which the exemption or tax credit is first claimed, or, in the case of financial qualifications, that the applicant is duly qualified at the time of application. The form shall include the following and such other information deemed necessary by the commissioner:

(a) Instructions on completing and filing the form, including an explanation of the grounds for requesting tax exemptions and credits pursuant to RSA 72.

(b) Sections for information concerning the applicant, the property for which the relief is sought, and other properties owned by the person applying.

(c) A section explaining the appeal procedure and stating the appeal deadline in the event the municipality denies the tax relief request in whole or in part.

(d) A place for the applicant's signature with a certification by the person applying that the application has a good faith basis and the facts in the application are true.

I-a. If any person, otherwise qualified to receive an exemption or credit, shall satisfy the selectmen or assessors that he or she 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 or she desires the exemption to begin, said officials may receive the application at a later date and grant an exemption or credit for that year; but no such application shall be received or exemption or credit granted after the local tax rate has been approved for that year.

II. Any person who changes residence after filing such a permanent application shall file an amended permanent application on or before December 1 immediately following the change of residence. The filing of the permanent application shall be sufficient for said persons to receive these exemptions or tax credits on an annual basis so long as the applicant does not change residence.

III. If the selectmen or assessors are satisfied that the applicant has willfully made any false statement in the application to obtain an exemption or tax credit, they may refuse to grant the exemption or tax credit.

IV. [Repealed.]

V. In addition to the above requirements, applicants for exemption who claim ownership pursuant to RSA 72:29, VI shall file with their application an additional statement signed under penalty of perjury, on a form approved and provided by the commissioner of revenue administration, showing they meet the requirements of RSA 72:29, VI.

VI. The assessing officials may require applicants for any exemption or tax credit to file the information listed in RSA 72:34, or the statement required by RSA 72:33, V periodically but no more frequently than annually. Failure to file such periodic statements may, at the discretion of the assessing officials, result in a loss of the exemption or tax credit for that year.

**Source.** 1947, 240:1, par. 29-d. RSA 72:33. 1969, 55:1. 1973, 544:8. 1977, 502:1. 1983, 155:8; 385:1. 1987, 325:1. 1991, 70:14. 1994, 102:2; 390:3, 8. 1995, 265:3, 20. 1996, 140:7. 1997, 281:1. 2003, 131:1; 299:6, 25, 26. 2007, 182:3, eff. April 1, 2007. 2016, 217:6, eff. Aug. 8, 2016.







# TITLE V TAXATION

## CHAPTER 72 PERSONS AND PROPERTY LIABLE TO TAXATION

### Property Taxes

#### Section 72:33

##### **72:33 Application for Exemption or Tax Credit. –**

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(d) A place for the applicant's signature with a certification by the person applying that the application has a good faith basis and the facts in the application are true.

I-a. If any person, otherwise qualified to receive an exemption or credit, shall satisfy the selectmen or assessors that he or she 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 or she desires the exemption to begin, said officials may receive the application at a later date and grant an exemption or credit for that year; but no such application shall be received or exemption or credit granted after the local tax rate has been approved for that year.

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