



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 **2024** federal income tax return, **the entire actual final 2024 property tax bill indicating assessed value (this is the tax bill that was mailed to you between October and December of 2024 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, 2025 and no later than June 30, 2025**.

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 two 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 gtc.revenue.nh.gov/TAP/ /. Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964.

NEED FORMS?

To obtain additional forms, you may visit our website at www.revenue.nh.gov, by calling the Forms Line at (603) 230-5001, or by requesting them through the Granite Tax Connect web portal at gtc.revenue.nh.gov/TAP/ /.

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 document. 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 2024 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, 2024. 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, 2024 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 document. If not, check "No." If a claimant listed on the tax bill is deceased, provide a copy of the death certificate.

STEP 3: ELIGIBILITY

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 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 2024.

LINE 10(b)

Enter the sum of the total adjusted gross income from the 2024 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 2024 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.

LINE 11(a)

Enter the total adjusted gross income of all adult members of the NH household who are not required to file a 2024 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: gtc.revenue.nh.gov/TAP/



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' principal 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 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 2024 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

Find your income range from **Table 1, Column A** or **Table 2, Column A at the bottom of this page**, 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 2024

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



BELOW IS A SAMPLE PORTION OF AN APPLICATION

STEP 2 - Property Location

FROM YOUR FINAL 2024 PROPERTY TAX BILL

7 Location of homestead property: Town or City 7(a) Multi-Family Dwelling

7(b) Map and Lot # (Enter preceding zeros) - -

8 Did you reside in the homestead on April 1, 2024? Yes No If no, give reason

9 Address where you resided on April 1, 2024 if different from Step 1:

9(a) Do other names appear on your property tax bill other than claimant/co-claimant? If yes, attach a copy of the property deed, a copy of the entire trust, or a copy of the death certificate. Yes No

STEP 3 - Eligibility

10 I qualify under: Table 1 - Single Table 2 - Married or Head of NH Household (See Definitions on page 1 of DP-8 Instructions.)

10(a) CHECK HERE IF ANY ADULT MEMBER OF THIS HOUSEHOLD WAS NOT REQUIRED TO FILE A FEDERAL INCOME TAX RETURN

10(b) Enter the 2024 total adjusted gross income of all adult members of the NH household (Federal Return, Line 11) except adult household members who were not required to file a federal income tax return. Do not leave blank. If zero or negative, enter 0. 10(b) .

10(c) If the property is owned by an income-bearing trust, enter the 2024 total taxable trust income. (Federal return 1041, Line 23). Do not leave blank. If zero or negative, enter 0. 10(c) .

11(a) Enter the total adjusted gross income of all adult member(s) of the NH household who were not required to file a federal income tax return. Do not include income from Line 10(b). Do not leave blank. If zero or negative, enter 0. 11(a) .

11(b) Enter the sum of Lines 10(b), 10(c) and 11(a) on Line 11(b). If Line 11(b) is greater than \$37,000 for a single person, or \$47,000 for married or head of NH household, you are not eligible for property tax relief and should not file this claim. Do not leave blank. If zero or negative, enter 0. 11(b) .

STOP (Do not leave blank)

STEP 4 - Calculate Your Relief Amount

12(a) Enter the decimal percentage of ownership for the homestead property as calculated on DP-8 Worksheet (see Instructions on page 3) 12(a) . ex. 50% = .50
ex. 100% = 1.00

12(b) Enter the total assessed value of property after exemptions 12(b) .

12(c) Enter the total amount of Line 12(a) multiplied by Line 12(b) [ex. 1.00 x \$150,000 = \$150,000] 12(c) .

12(d) Enter amount from Table 3, Column C on pages 5 or 6 of DP-8 Instructions for your municipality (Town or City) 12(d)

12(e) Enter the smaller amount of either Line 12(c) or Line 12(d) 12(e) .

13 Enter the total of Line 12(e) divided by 1,000 13 . ex. 100,000 ÷ 1,000 = 100

14 Enter State Education Property Tax rate from Table 3, Column B on pages 5 or 6 of DP-8 Instructions for your municipality (Town or City) 14 .

15 Enter the total of Line 13 multiplied by Line 14 15 .

16 Enter the decimal number from Table 1 or Table 2, Column B on page 3 of DP-8 Instructions for which you qualify (1.0, .60, .40, .20) 16 .

17 Enter the total of Line 15 multiplied by Line 16 17 .

If all information on this Form is correct, this will be the amount of your tax relief check.



TABLE 3 FOR 2024

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	1.61	118,360	CANAAN	1.59	145,420	DURHAM	1.21	170,720	HAMPTON	1.16	202,180
ALBANY	1.68	137,280	CANDIA	1.03	213,180	EAST KINGSTON	1.09	222,860	HAMPTON FALLS	1.09	197,340
ALEXANDRIA	1.49	145,420	CANTERBURY	1.63	142,120	EASTON	1.98	121,440	HANCOCK	1.68	130,900
ALLENSTOWN	1.22	173,580	CARROLL	1.23	164,780	EATON	1.31	144,980	HANOVER	1.61	137,720
ALSTEAD	1.82	129,140	CENTER HARBOR	1.29	162,360	EFFINGHAM	2.02	133,100	HARRISVILLE	1.24	204,820
ALTON	1.91	124,960	CHANDLER'S PURCHASE	0.00	132,880	ELLSWORTH	1.78	122,540	HART'S LOCATION	1.40	189,200
AMHERST	1.56	152,900	CHARLESTOWN	1.70	127,600	ENFIELD	1.15	203,940	HAVERHILL	1.04	208,120
ANDOVER	1.05	222,200	CHATHAM	0.94	214,940	EPPING	1.68	132,440	HEBRON	1.32	139,040
ANTRIM	1.18	177,760	CHESTER	1.15	204,820	EPSOM	1.62	117,480	HENNIKER	1.22	189,420
ASHLAND	1.29	180,400	CHESTERFIELD	1.59	137,060	ERROL	1.27	188,320	HILL	0.95	224,400
ATKINSON	1.37	176,880	CHICHESTER	1.12	200,200	ERVING'S GRANT	1.17	132,880	HILLSBOROUGH	1.80	116,600
ATKINSON & GILMANTON	1.22	132,880	CLAREMONT	1.34	182,380	EXETER	1.26	206,140	HINSDALE	1.46	163,460
AUBURN	1.22	203,280	CLARKSVILLE	2.31	118,580	FARMINGTON	1.12	212,960	HOLDERNESS	1.17	164,340
BARNSTEAD	1.20	196,900	COLEBROOK	2.16	113,080	FITZWILLIAM	1.21	196,680	HOLLIS	1.24	181,280
BARRINGTON	1.17	191,400	COLUMBIA	2.12	106,040	FRANCESTOWN	1.07	220,660	HOOKSETT	1.18	193,380
BARTLETT	1.19	187,440	CONCORD (ConcSchDist)	1.57	137,280	FRANCONIA	1.60	126,280	HOPKINTON	1.02	220,880
BATH	1.60	142,340	CONCORD (MerrVlySchDist)	1.61	137,280	FRANKLIN	1.16	173,360	HUDSON	1.24	179,080
BEAN'S GRANT	0.00	132,880	CONWAY	1.14	188,760	FREEDOM	1.08	220,660	JACKSON	1.05	210,320
BEAN'S PURCHASE	0.00	132,880	CORNISH	0.89	214,500	FREMONT	1.77	132,000	JAFFREY	2.00	118,140
BEDFORD	1.21	198,220	CRAWFORD'S PURCHASE	0.94	132,880	GILFORD	1.28	178,200	JEFFERSON	1.47	138,600
BELMONT	1.01	206,360	CROYDON	1.54	157,300	GILMANTON	1.03	222,640	KEENE	1.53	146,960
BENNINGTON	1.06	211,860	CUTT'S GRANT	0.00	132,880	GILSUM	0.88	221,760	KENSINGTON	1.05	213,180
BENTON	1.01	227,260	DALTON	1.27	183,040	GOFFSTOWN	1.25	189,640	KILKENNY	0.00	132,880
BERLIN	1.23	168,960	DANBURY	1.45	143,220	GORHAM	1.36	168,080	KINGSTON	1.23	200,860
BETHLEHEM	1.24	181,500	DANVILLE	1.51	139,920	GOSHEN	1.90	118,800	LACONIA	1.15	194,260
BOSCAWEN	1.02	200,420	DEERFIELD	1.69	135,960	GRAFTON	1.88	121,660	LANCASTER	1.16	184,360
BOW	1.25	215,380	DEERING	1.85	124,960	GRANTHAM	1.36	161,040	LANDAFF	1.65	130,900
BRADFORD	0.97	216,480	DERRY	1.15	203,280	GREENFIELD	1.08	219,560	LANGDON	1.34	146,520
BRENTWOOD	1.62	135,960	DIX GRANT	1.14	132,880	GREENLAND	1.27	188,320	LEBANON	1.49	160,380
BRIDGEWATER	0.99	212,520	DIXVILLE	1.34	132,880	GREEN'S GRANT	1.55	132,880	LEE	1.53	159,720
BRISTOL	2.05	107,360	DORCHESTER	0.93	225,720	GREENVILLE	1.07	198,880	LEMPSTER	1.91	118,800
BROOKFIELD	0.96	219,340	DOVER	1.10	204,600	GROTON	1.40	151,140	LINCOLN	1.72	138,820
BROOKLINE	1.12	210,760	DUBLIN	1.10	220,000	HADLEY'S PURCHASE	0.00	132,880	LISBON	0.89	207,680
CAMBRIDGE	1.23	132,880	DUMMER	0.79	250,140	HALE'S LOCATION	1.50	121,440	LITCHFIELD	1.66	142,780
CAMPTON	1.16	205,040	DUNBARTON	1.75	124,080	HAMPSTEAD	1.16	204,820	LITTLETON	1.92	122,980



TABLE 3 FOR 2024 (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	0.88	220,000	NEW IPSWICH	1.08	210,760	RICHMOND	1.26	168,520	SURRY	1.14	190,300
LONDONDERRY	1.33	189,860	NEW LONDON	1.26	170,060	RINDGE	1.83	121,440	SUTTON	1.75	123,420
LOUDON	1.72	127,600	NEWBURY	1.12	213,840	ROCHESTER	1.14	214,280	SWANZEY	1.17	204,380
LOW & BURBANK GR	0.00	132,880	NEWFIELDS	1.16	196,680	ROLLINSFORD	1.18	183,480	TAMWORTH	1.11	216,480
LYMAN	1.68	114,180	NEWINGTON	1.17	218,240	ROXBURY	1.02	231,440	TEMPLE	1.00	223,740
LYME	1.50	149,380	NEWMARKET	1.10	208,560	RUMNEY	1.10	219,120	THOM & MES PURCHASE	1.26	132,880
LYNDEBOROUGH	1.56	126,940	NEWPORT	1.26	191,400	RYE	1.42	156,200	THORNTON	0.96	222,420
MADBURY	1.77	141,020	NEWTON	1.69	136,840	SALEM	1.46	157,520	TILTON	1.05	214,060
MADISON	1.97	113,960	NORTH HAMPTON	1.37	181,280	SALISBURY	1.26	178,640	TROY	1.13	188,100
MANCHESTER	1.52	151,140	NORTHFIELD	1.28	186,340	SANBORNTON	1.16	199,100	TUFTONBORO	1.33	168,520
MARLBOROUGH	1.49	138,380	NORTHUMBERLAND	1.42	161,920	SANDOWN	1.23	188,760	UNITY	0.95	218,240
MARLOW	1.96	136,840	NORTHWOOD	1.21	180,620	SANDWICH	1.12	212,080	WAKEFIELD	1.03	210,100
MARTIN'S LOCATION	0.00	132,880	NOTTINGHAM	1.69	135,300	SARGENT'S PURCHASE	1.31	132,880	WALPOLE	1.21	202,620
MASON	1.52	132,880	ODELL	1.34	132,880	SEABROOK	1.16	196,460	WARNER	1.77	118,580
MEREDITH	1.31	185,020	ORANGE	1.33	141,240	SECOND COLLEGE GRANT	1.23	132,880	WARREN	1.67	134,640
MERRIMACK	1.48	152,900	ORFORD	1.80	126,940	SHARON	0.91	212,080	WASHINGTON	1.43	162,580
MIDDLETON	1.07	194,480	OSSIPEE	1.06	209,660	SHELBURNE	1.53	143,660	WATERVILLE VALLEY	0.99	221,980
MILAN	1.82	130,240	PELHAM	1.36	170,720	SOMERSWORTH	1.09	209,000	WEARE	1.43	155,100
MILFORD	1.61	148,500	PEMBROKE	1.18	212,300	SOUTH HAMPTON	1.12	201,080	WEBSTER	1.20	187,660
MILLSFIELD	1.18	132,880	PETERBOROUGH	1.70	155,320	SPRINGFIELD	1.81	133,320	WENTWORTH	1.72	117,260
MILTON	1.07	217,580	PIERMONT	1.35	168,960	STARK	1.02	175,340	WENTWORTH LOCATION	0.96	132,880
MONROE	1.26	183,040	PINKHAM'S GRANT	2.84	132,880	STEWARTSTOWN	1.04	186,780	WESTMORELAND	1.44	154,000
MONT VERNON	1.16	214,280	PITTSBURG	1.12	203,500	STODDARD	1.19	204,160	WHITEFIELD	1.11	214,280
MOULTONBOROUGH	1.15	193,160	PITTSFIELD	1.71	125,840	STRAFFORD	1.74	135,300	WILMOT	1.53	132,000
NASHUA	1.15	206,360	PLAINFIELD	1.07	221,980	STRATFORD	1.61	118,360	WILTON	1.40	161,700
NELSON	1.21	164,120	PLAISTOW	1.55	164,560	STRATHAM	1.10	207,900	WINCHESTER	1.65	126,720
NEW BOSTON	1.44	158,180	PLYMOUTH	1.35	176,440	SUCCESS	1.42	132,880	WINDHAM	1.79	130,680
NEW CASTLE	1.37	148,500	PORTSMOUTH	1.13	211,200	SUGAR HILL	1.10	217,800	WINDSOR	1.23	142,120
NEW DURHAM	1.63	133,100	RANDOLPH	0.97	237,820	SULLIVAN	0.88	217,140	WOLFEBORO	1.95	114,620
NEW HAMPTON	1.19	192,060	RAYMOND	1.53	146,520	SUNAPEE	1.35	181,500	WOODSTOCK	2.21	102,960