

Tax Credit for Service-Connected Total Disability RSA 72:35

1. Any person who has been honorably discharged or an officer honorably separated from the military service of the United States and who has a total and permanent service-connected disability, or who is a double amputee or paraplegic because of a service-connected injury, or the surviving spouse of such a person, shall receive a yearly tax credit in the amount of \$4,000 of property taxes on his residential property.

2. The tax credit in paragraph 1 may be applied only to property which is occupied as the principal place of abode by the disabled person or the surviving spouse. The tax 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.

3. Any person applying for the tax credit granted in paragraph 1 shall furnish sufficient proof to the assessors or Selectmen that the disability on which the tax credit is based is service-connected. The tax credit shall be divided evenly among the number of tax payments required annually by the Town or city so that a portion of the tax credit shall apply to each tax payment to be made.