

DO NOT STAPLE



New Hampshire
Department of
Revenue Administration

2019
DP-8



LOW AND MODERATE INCOME HOMEOWNERS PROPERTY TAX RELIEF

This 2019 claim must be postmarked no earlier than May 1, 2020 and no later than June 30, 2020.

The Low and Moderate Homeowners Property Tax Relief Form (DP-8) is not automatically mailed to prior year applicants.

STEP 1 - Name, Address & Social Security Number(s)

PRINT or TYPE

Form for Step 1 containing fields for Social Security No. of Claimant, Claimant's First Name, Last name, Co-Claimant's First Name, Last Name, Current Mailing Address, City / Town, State, and Zip Code + 4.

STEP 2 - Property Location

FROM YOUR FINAL 2019 PROPERTY TAX BILL

Form for Step 2 containing fields for Location of homestead property, Map #, Lot #, Address where you resided on April 1, 2019, and other names on property tax bill.

STEP 3 - Eligibility

Form for Step 3 containing eligibility questions 10(a) through 11(b) regarding household income and federal tax return requirements.

(Do not leave blank)



INSTRUCTIONS

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; 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) \$20,000 or less if a single person or (2) \$40,000 or less if married or head of a NH household.

STEP 1: NAME, ADDRESS, & SOCIAL SECURITY NUMBERS

Lines 1-2 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 3-4 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 5-6 Enter the claimant's current mailing address (include PO Box if applicable).

STEP 2: PROPERTY LOCATION - FROM YOUR FINAL 2019 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, 2019. 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." If you checked "Yes," proceed to the next line.

Line 9 Enter the address where you resided on April 1, 2019 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."

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**. If the claimant is a married person or head of a NH household, the claimant qualifies under **Table 2**.

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 2019.

Line 10(b) Enter the sum of the total adjusted gross income from the 2019 Federal return, Line 8b 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 2019 Federal return, 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 2019 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** on Line 10 and Line 11(b) is greater than \$20,000, or if you checked **Table 2** on Line 10 and Line 11(b) is greater than \$40,000, **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.

STOP

If you are single and your total household income is greater than \$20,000 you are not eligible. If you are a married person or head of a NH household and the total household income is greater than \$40,000 you are not eligible.



INSTRUCTIONS - continued

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	

Line 12(b) Enter the total assessed value of the homestead from the final 2019 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 7 or 8**. 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 7 or 8**.

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

Line 16 Go to page 5. Find your income range in **Column A** from **Table 1** or **Table 2**, 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.

ATTACHMENTS

This completed claim must be submitted with copies of your **2019** federal income tax return, **the entire actual final 2019 property tax bill indicating assessed value (this is the tax bill that was mailed to you between October and December of 2019 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, 2020 and no later than June 30, 2020**.

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. Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964.

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.



INSTRUCTIONS - continued

TABLES FOR 2019

SINGLE PERSON		TABLE 1
Column A Household Income		Column B Decimal Number
From	To	
\$ 00	\$12,499.99	1.00
\$12,500	\$14,999.99	.60
\$15,000	\$17,499.99	.40
\$17,500	\$20,000	.20
\$20,000.01	and greater	you do not qualify

MARRIED PERSON OR HEAD OF NH HOUSEHOLD		TABLE 2
Column A Household Income		Column B Decimal Number
From	To	
\$ 00	\$24,999.99	1.00
\$25,000	\$29,999.99	.60
\$30,000	\$34,999.99	.40
\$35,000	\$40,000	.20
\$40,000.01	and greater	you do not qualify

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.



INSTRUCTIONS - continued

Below is a sample portion of an application

STEP 2 - Property Location

FROM YOUR FINAL 2019 PROPERTY TAX BILL

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

7(b) Map # 8 Did you reside in the homestead on April 1, 2019? Yes No

Lot # If no, give reason

9 Address where you resided on April 1, 2019 if different from Step 1:

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

STEP 3 - Eligibility

10 I qualify under: Table 1 - Single Table 2 - Married or Head of NH Household (See Definitions on page 5)

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 2019 total adjusted gross income of all adult members of the NH household (Federal Return, Line 8b) 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 2019 total taxable trust income. (Federal Return, Line 23). Do not leave blank. If zero or negative, enter 0. 10(c)

11(a) Enter the total adjusted gross income received by 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 \$20,000 for a single person, or \$40,000 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 4) 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 7 or 8 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 7 or 8 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 5 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.



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	2.08	97,200	CANAAN	2.23	84,500	DURHAM	2.01	92,800	HAMPTON	1.99	93,900
ALBANY	1.86	94,800	CANDIA	1.95	95,500	EAST KINGSTON	1.84	98,000	HAMPTON FALLS	2.11	89,100
ALEXANDRIA	2.17	82,900	CANTERBURY	2.24	81,500	EASTON	2.22	84,300	HANCOCK	2.29	89,100
ALLENSTOWN	2.09	88,400	CARROLL	2.08	85,900	EATON	1.95	99,100	HANOVER	2.25	90,600
ALSTEAD	1.99	87,300	CENTER HARBOR	2.08	84,700	EFFINGHAM	2.12	84,400	HARRISVILLE	1.95	94,300
ALTON	2.07	88,400	CHANDLER'S PURCHASE	2.56	86,500	ELLSWORTH	2.25	80,500	HART'S LOCATION	1.70	88,600
AMHERST	2.24	84,400	CHARLESTOWN	2.07	85,200	ENFIELD	2.15	95,100	HAVERHILL	2.16	90,100
ANDOVER	1.94	97,800	CHATHAM	1.82	98,800	EPPING	2.46	75,800	HEBRON	2.27	84,300
ANTRIM	2.09	89,400	CHESTER	1.93	93,300	EPSOM	2.21	84,600	HENNIKER	2.31	83,200
ASHLAND	2.10	96,000	CHESTERFIELD	2.07	85,700	ERROL	2.27	101,600	HILL	2.02	97,000
ATKINSON	2.14	83,800	CHICHESTER	1.89	93,400	ERVING'S GRANT	1.75	86,500	HILLSBOROUGH	2.13	87,000
ATKINSON & GILMANTON	2.10	86,500	CLAREMONT	2.00	97,800	EXETER	1.98	93,100	HINSDALE	2.18	84,200
AUBURN	1.96	92,200	CLARKSVILLE	2.43	82,800	FARMINGTON	1.88	99,600	HOLDERNESS	2.06	88,100
BARNSTEAD	1.84	95,500	COLEBROOK	1.84	98,000	FITZWILLIAM	2.11	95,600	HOLLIS	2.10	88,200
BARRINGTON	1.89	96,800	COLUMBIA	2.30	79,500	FRANCESTOWN	1.87	98,100	HOOKSETT	2.19	83,900
BARTLETT	2.10	85,300	CONCORD (ConcSchDist)	2.05	96,900	FRANCONIA	2.27	87,000	HOPKINTON	1.90	97,900
BATH	2.24	95,000	CONCORD (MerrVlySchDist)	1.99	79,500	FRANKLIN	1.89	95,500	HUDSON	2.10	87,700
BEAN'S GRANT	0.00	86,500	CONWAY	1.98	94,200	FREEDOM	2.22	82,000	JACKSON	1.87	96,900
BEAN'S PURCHASE *	0.00	86,500	CORNISH	1.94	98,700	FREMONT	2.43	74,000	JAFFREY	2.42	79,800
BEDFORD	2.04	94,700	CRAWFORDS PURCHASE	2.03	86,500	GILFORD	1.88	95,700	JEFFERSON	2.12	87,000
BELMONT	1.89	89,600	CROYDON	2.01	91,500	GILMANTON	1.85	99,000	KEENE	2.14	95,000
BENNINGTON	1.70	97,900	CUTT'S GRANT	0.00	86,500	GILSUM	1.92	102,000	KENSINGTON	1.89	95,100
BENTON	2.30	94,000	DALTON	2.29	83,900	GOFFSTOWN	2.06	89,500	KILKENNY	0.00	86,500
BERLIN	2.19	89,500	DANBURY	2.17	81,400	GORHAM	2.23	92,400	KINGSTON	2.00	92,600
BETHLEHEM	2.24	88,200	DANVILLE	2.23	84,100	GOSHEN	2.06	89,700	LACONIA	2.03	90,200
BOSCAWEN	1.99	95,900	DEERFIELD	2.30	80,700	GRAFTON	2.08	85,000	LANCASTER	1.84	93,400
BOW	1.86	98,200	DEERING	2.33	81,900	GRANTHAM	2.16	84,500	LANDAFF	1.87	90,200
BRADFORD	2.35	79,500	DERRY	2.06	89,100	GREENFIELD	1.96	99,800	LANGDON	2.23	93,500
BRENTWOOD	2.29	82,900	DIX GRANT	2.02	86,500	GREENLAND	1.98	90,600	LEBANON	2.31	79,000
BRIDGEWATER	2.17	82,400	DIXVILLE	2.61	86,500	GREEN'S GRANT	0.99	86,500	LEE	2.39	77,400
BRISTOL	2.27	82,500	DORCHESTER	1.79	101,400	GREENVILLE	2.09	98,900	LEMPSTER	1.99	88,400
BROOKFIELD	1.76	103,600	DOVER	1.98	93,500	GROTON	3.62	96,900	LINCOLN	2.24	82,000
BROOKLINE	1.91	95,100	DUBLIN	1.84	102,600	HADLEY'S PURCHASE	0.00	86,500	LISBON	1.89	98,100
CAMBRIDGE	2.41	86,500	DUMMER	1.82	99,900	HALE'S LOCATION	2.15	93,600	LITCHFIELD	2.30	82,400
CAMPTON	1.94	98,600	DUNBARTON	2.45	75,200	HAMPSTEAD	1.94	96,400	LITTLETON	1.97	91,400



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	2.02	100,000	NEW IPSWICH	1.82	97,600	RICHMOND	1.98	92,300	SURRY	2.08	93,100
LONDONDERRY	1.91	97,700	NEW LONDON	1.94	94,600	RINDGE	2.37	79,700	SUTTON	2.46	79,700
LOUDON	2.24	83,100	NEWBURY	2.03	82,600	ROCHESTER	1.93	99,000	SWANZEY	2.00	98,300
LOW & BURBANK GR	0.00	86,500	NEWFIELDS	1.99	103,600	ROLLINSFORD	1.96	90,300	TAMWORTH	1.95	100,800
LYMAN	2.26	78,400	NEWINGTON	2.10	99,400	ROXBURY	2.28	102,800	TEMPLE	1.96	99,400
LYME	2.24	94,200	NEWMARKET	1.96	91,900	RUMNEY	1.85	95,400	THOM & MES PURCHASE	2.55	86,500
LYNDEBOROUGH	2.31	77,200	NEWPORT	2.14	92,200	RYE	2.18	85,300	THORNTON	1.76	102,000
MADBURY	2.17	83,800	NEWTON	2.26	82,400	SALEM	2.20	80,100	TILTON	1.84	99,300
MADISON	2.19	80,900	NORTH HAMPTON	2.11	93,000	SALISBURY	2.10	88,000	TROY	1.99	88,400
MANCHESTER	2.28	79,000	NORTHFIELD	2.12	88,200	SANBORNTON	1.76	97,200	TUFTONBORO	1.89	100,100
MARLBOROUGH	2.07	84,500	NORTHUMBERLAND	2.13	91,300	SANDOWN	2.15	87,000	UNITY	1.93	100,800
MARLOW	2.04	87,500	NORTHWOOD	2.29	79,200	SANDWICH	2.10	98,000	WAKEFIELD	1.93	92,600
MARTIN'S LOCATION	0.00	86,500	NOTTINGHAM	2.21	82,500	SARGENT'S PURCHASE	2.60	86,500	WALPOLE	2.05	101,200
MASON	2.31	84,800	ODELL	2.64	86,500	SEABROOK	2.08	92,000	WARNER	2.01	90,500
MEREDITH	2.15	84,300	ORANGE	2.14	96,700	SECOND COLLEGE GRANT	2.07	86,500	WARREN	2.03	92,400
MERRIMACK	2.18	85,000	ORFORD	2.22	86,000	SHARON	1.90	102,600	WASHINGTON	2.05	87,800
MIDDLETON	2.05	91,800	OSSIPEE	1.88	95,300	SHELBURNE	1.96	110,000	WATERVILLE VALLEY	2.05	99,900
MILAN	2.06	91,300	PELHAM	1.89	96,900	SOMERSWORTH	1.87	97,600	WEARE	2.13	86,300
MILFORD	1.93	90,000	PEMBROKE	1.88	97,600	SOUTH HAMPTON	1.82	98,600	WEBSTER	2.00	93,900
MILLSFIELD	2.27	86,500	PETERBOROUGH	2.09	92,400	SPRINGFIELD	2.02	91,900	WENTWORTH	2.07	86,000
MILTON	1.87	96,600	PIERMONT	2.24	96,100	STARK	1.89	99,600	WENTWORTH LOCATION	2.41	86,500
MONROE	2.00	93,400	PINKHAM'S GRANT	3.98	86,500	STEWARTSTOWN	2.00	96,100	WESTMORELAND	2.14	88,600
MONT VERNON	1.84	98,000	PITTSBURG	1.93	88,900	STODDARD	1.91	96,400	WHITEFIELD	1.78	98,200
MOULTONBOROUGH	1.96	93,700	PITTSFIELD	2.19	80,400	STRAFFORD	2.24	76,800	WILMOT	2.17	83,400
NASHUA	2.13	88,000	PLAINFIELD	1.87	97,100	STRATFORD	1.89	89,400	WILTON	2.13	80,600
NELSON	2.01	96,100	PLAISTOW	1.98	96,700	STRATHAM	1.88	98,600	WINCHESTER	2.08	94,600
NEW BOSTON	2.09	89,500	PLYMOUTH	2.05	88,900	SUCCESS	2.53	86,500	WINDHAM	2.31	76,900
NEW CASTLE	2.04	91,200	PORTSMOUTH	1.91	91,900	SUGAR HILL	1.81	95,900	WINDSOR	2.11	110,600
NEW DURHAM	2.19	77,100	RANDOLPH	1.92	101,600	SULLIVAN	1.76	96,600	WOLFEBORO	2.24	86,200
NEW HAMPTON	2.14	92,700	RAYMOND	2.24	80,100	SUNAPEE	2.12	83,700	WOODSTOCK	2.25	76,700

* No taxable property for 2019