

DO NOT STAPLE



New Hampshire
Department of
Revenue Administration

2022
DP-8



000DP82211862

LOW AND MODERATE INCOME HOMEOWNERS PROPERTY TAX RELIEF

This 2022 claim must be postmarked no earlier than May 1, 2023 and no later than June 30, 2023.

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) Do not list a deceased claimant. PRINT or TYPE

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

STEP 2 - Property Location FROM YOUR FINAL 2022 PROPERTY TAX BILL

Form fields for Step 2: Location of homestead property, Map and Lot #, Did you reside in the homestead on April 1, 2022?, Address where you resided on April 1, 2022 if different from Step 1, Do other names appear on your property tax bill other than claimant/co-claimant?

STEP 3 - Eligibility

Form fields for Step 3: I qualify under (Table 1 - Single, Table 2 - Married or Head of NH Household), 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 2022 total adjusted gross income of all adult members of the NH household, 10(c) If the property is owned by an income-bearing trust, 11(a) Enter the total adjusted gross income of all adult member(s) of the NH household, 11(b) Enter the sum of Lines 10(b), 10(c) and 11(a) on Line 11(b).

STOP 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.

(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) \$37,000 or less if a single person or (2) \$47,000 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 2022 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, 2022. 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, 2022 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**. 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 2022.

**Line 10(b)** Enter the sum of the total adjusted gross income from the 2022 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 2022 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 2022 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 \$37,000, or if you checked **Table 2** 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.

**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.**

**STOP**



**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	

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 2022 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 **2022** federal income tax return, **the entire actual final 2022 property tax bill indicating assessed value (this is the tax bill that was mailed to you between October and December of 2022 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, 2023 and no later than June 30, 2023**.

**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](http://www.revenue.nh.gov/gtc). 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 2022**

<b>SINGLE PERSON</b>		<b>TABLE 1</b>
Column A Household Income		Column B Decimal Number
From	To	
\$ 00	\$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

<b>MARRIED PERSON OR HEAD OF NH HOUSEHOLD</b>		<b>TABLE 2</b>
Column A Household Income		Column B Decimal Number
From	To	
\$ 00	\$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

**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.







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	1.09	163,680	CANAAN	1.21	165,000	DURHAM	1.53	154,220	HAMPTON	1.38	148,500
ALBANY	1.20	155,760	CANDIA	1.33	153,120	EAST KINGSTON	1.31	155,760	HAMPTON FALLS	1.39	142,780
ALEXANDRIA	1.07	176,880	CANTERBURY	1.10	161,040	EASTON	1.31	134,420	HANCOCK	1.23	158,180
ALLENSTOWN	0.88	214,280	CARROLL	0.90	205,040	EATON	1.01	199,980	HANOVER	1.27	164,560
ALSTEAD	1.24	146,520	CENTER HARBOR	0.94	204,380	EFFINGHAM	1.20	130,680	HARRISVILLE	1.45	129,140
ALTON	1.24	136,620	CHANDLER'S PURCHASE	1.40	156,860	ELLSWORTH	1.18	147,400	HART'S LOCATION	1.27	192,280
AMHERST	1.17	170,720	CHARLESTOWN	1.22	156,860	ENFIELD	1.42	138,380	HAVERHILL	1.18	148,720
ANDOVER	1.30	138,820	CHATHAM	1.28	165,220	EPPING	1.29	152,460	HEBRON	0.94	203,280
ANTRIM	1.45	137,500	CHESTER	1.38	151,580	EPSOM	1.26	164,560	HENNIKER	0.88	217,140
ASHLAND	1.46	123,860	CHESTERFIELD	1.26	166,540	ERROL	1.31	136,620	HILL	1.40	135,080
ATKINSON	1.01	193,160	CHICHESTER	1.34	144,100	ERVING'S GRANT	1.41	156,860	HILLSBOROUGH	1.26	147,620
ATKINSON & GILMANTON	1.40	156,860	CLAREMONT	1.38	123,860	EXETER	1.45	144,100	HINSDALE	1.02	183,040
AUBURN	1.35	140,800	CLARKSVILLE	1.51	121,880	FARMINGTON	1.40	133,980	HOLDERNESS	1.29	162,140
BARNSTEAD	1.38	128,920	COLEBROOK	1.21	123,860	FITZWILLIAM	0.86	218,680	HOLLIS	1.36	136,620
BARRINGTON	1.13	175,340	COLUMBIA	1.26	123,200	FRANCESTOWN	1.26	135,960	HOOKSETT	1.39	148,500
BARTLETT	0.86	220,000	CONCORD (ConcSchDist)	1.21	171,600	FRANCONIA	1.05	163,020	HOPKINTON	1.35	152,680
BATH	1.27	163,020	CONCORD (MerrVlySchDist)	1.16	171,600	FRANKLIN	1.42	143,440	HUDSON	1.02	206,360
BEAN'S GRANT	0.00	156,860	CONWAY	1.43	131,340	FREEDOM	1.17	138,380	JACKSON	1.30	146,080
BEAN'S PURCHASE *	0.00	156,860	CORNISH	1.28	167,640	FREMONT	1.31	148,280	JAFFREY	1.36	139,480
BEDFORD	1.17	174,240	CRAWFORD'S PURCHASE	1.41	156,860	GILFORD	1.09	154,220	JEFFERSON	1.23	179,960
BELMONT	0.95	201,960	CROYDON	1.15	168,080	GILMANTON	1.32	137,500	KEENE	1.21	178,860
BENNINGTON	1.43	151,800	CUTT'S GRANT	0.00	156,860	GILSUM	1.31	158,840	KENSINGTON	1.38	150,040
BENTON	1.33	129,800	DALTON	1.54	119,900	GOFFSTOWN	1.45	139,700	KILKENNY	0.00	156,860
BERLIN	0.93	220,880	DANBURY	1.05	173,580	GORHAM	0.96	200,200	KINGSTON	1.42	136,840
BETHLEHEM	1.51	121,000	DANVILLE	1.10	174,900	GOSHEN	1.26	137,940	LACONIA	0.97	185,900
BOSCAWEN	1.34	149,600	DEERFIELD	1.21	155,100	GRAFTON	1.22	141,460	LANCASTER	1.28	149,160
BOW	1.31	145,420	DEERING	1.27	143,220	GRANTHAM	0.92	195,800	LANDAFF	1.12	159,060
BRADFORD	1.25	151,580	DERRY	1.02	203,720	GREENFIELD	1.26	144,760	LANGDON	1.15	196,020
BRENTWOOD	1.27	159,280	DIX GRANT	1.40	156,860	GREENLAND	1.45	132,660	LEBANON	1.14	189,420
BRIDGEWATER	1.26	155,980	DIXVILLE	0.38	156,860	GREEN'S GRANT	1.40	156,860	LEE	1.11	177,320
BRISTOL	1.28	129,360	DORCHESTER	1.34	147,400	GREENVILLE	1.46	132,880	LEMPSTER	1.48	136,620
BROOKFIELD	1.26	150,260	DOVER	1.02	198,440	GROTON	1.64	188,100	LINCOLN	1.11	147,840
BROOKLINE	1.34	145,200	DUBLIN	1.20	143,660	HADLEY'S PURCHASE	0.00	156,860	LISBON	1.39	157,960
CAMBRIDGE	1.40	156,860	DUMMER	1.26	144,320	HALE'S LOCATION	1.26	175,780	LITCHFIELD	1.23	160,820
CAMPTON	1.31	122,100	DUNBARTON	1.33	147,620	HAMPSTEAD	1.36	152,680	LITTLETON	1.76	140,360



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	1.23	220,000	NEW IPSWICH	1.30	141,460	RICHMOND	0.88	209,220	SURRY	0.89	240,900
LONDONDERRY	1.18	160,380	NEW LONDON	1.38	133,320	RINDGE	1.31	140,800	SUTTON	1.28	150,700
LOUDON	1.22	156,200	NEWBURY	1.08	159,280	ROCHESTER	1.37	135,740	SWANZEY	1.32	145,860
LOW & BURBANK GR	0.00	156,860	NEWFIELDS	1.29	156,640	ROLLINSFORD	0.90	221,100	TAMWORTH	1.31	133,980
LYMAN	1.24	157,080	NEWINGTON	1.27	165,440	ROXBURY	1.37	169,620	TEMPLE	1.27	148,280
LYME	1.20	179,740	NEWMARKET	1.42	142,780	RUMNEY	1.41	127,600	THOM & MES PURCHASE	1.28	156,860
LYNDEBOROUGH	1.27	167,200	NEWPORT	0.84	216,700	RYE	1.04	187,000	THORNTON	1.27	130,680
MADBURY	1.27	150,920	NEWTON	1.25	157,740	SALEM	1.14	180,400	TILTON	1.28	153,120
MADISON	1.27	133,100	NORTH HAMPTON	1.41	132,000	SALISBURY	0.88	209,000	TROY	1.52	129,800
MANCHESTER	1.20	178,860	NORTHFIELD	0.91	216,700	SANBORNTON	1.35	128,700	TUFTONBORO	0.89	197,120
MARLBOROUGH	1.06	176,880	NORTHUMBERLAND	1.47	106,480	SANDOWN	1.52	132,440	UNITY	1.30	154,440
MARLOW	1.26	136,620	NORTHWOOD	0.92	219,780	SANDWICH	1.36	133,980	WAKEFIELD	1.43	132,220
MARTIN'S LOCATION	0.00	156,860	NOTTINGHAM	1.22	156,640	SARGENT'S PURCHASE	1.41	156,860	WALPOLE	0.88	219,780
MASON	1.20	171,600	ODELL	1.71	156,860	SEABROOK	1.13	178,860	WARNER	1.30	148,940
MEREDITH	1.28	124,300	ORANGE	1.14	202,400	SECOND COLLEGE GRANT	1.40	156,860	WARREN	1.10	158,180
MERRIMACK	1.11	184,580	ORFORD	1.30	145,860	SHARON	1.22	161,700	WASHINGTON	1.42	124,080
MIDDLETON	1.51	128,920	OSSIPEE	1.43	130,900	SHELBURNE	1.06	173,360	WATERVILLE VALLEY	0.87	184,580
MILAN	1.17	145,200	PELHAM	1.03	192,720	SOMERSWORTH	1.35	146,520	WEARE	1.09	184,360
MILFORD	1.12	166,980	PEMBROKE	1.28	147,620	SOUTH HAMPTON	1.27	155,320	WEBSTER	1.50	141,240
MILLSFIELD	0.15	156,860	PETERBOROUGH	1.21	170,280	SPRINGFIELD	1.22	146,300	WENTWORTH	1.07	153,340
MILTON	1.30	132,440	PIERMONT	0.97	198,440	STARK	1.28	119,460	WENTWORTH LOCATION	1.38	156,860
MONROE	1.36	128,480	PINKHAM'S GRANT	1.99	156,860	STEWARTSTOWN	1.32	128,700	WESTMORELAND	1.21	184,580
MONT VERNON	1.34	134,200	PITTSBURG	1.39	121,660	STODDARD	1.31	149,160	WHITEFIELD	1.29	135,520
MOULTONBOROUGH	0.97	180,840	PITTSFIELD	1.19	152,240	STRAFFORD	1.14	152,680	WILMOT	1.25	169,400
NASHUA	1.12	199,760	PLAINFIELD	1.40	143,880	STRATFORD	0.94	147,840	WILTON	1.05	188,980
NELSON	1.05	219,560	PLAISTOW	1.21	171,600	STRATHAM	1.27	154,660	WINCHESTER	1.24	162,800
NEW BOSTON	1.07	182,160	PLYMOUTH	1.36	131,780	SUCCESS	1.48	156,860	WINDHAM	1.28	147,400
NEW CASTLE	1.06	195,140	PORTSMOUTH	1.36	155,320	SUGAR HILL	1.30	124,740	WINDSOR	0.96	213,400
NEW DURHAM	1.23	157,960	RANDOLPH	1.31	147,840	SULLIVAN	1.22	164,340	WOLFEBORO	1.31	134,640
NEW HAMPTON	1.44	130,460	RAYMOND	1.17	174,900	SUNAPEE	1.24	121,000	WOODSTOCK	1.29	120,120

\* No taxable property for 2022