



# State of New Hampshire Department of Revenue Administration

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[www.revenue.nh.gov](http://www.revenue.nh.gov)



Division of Taxpayer Services  
Lisa J. Crowley  
Director

Lindsey M. Stepp  
Commissioner

Carolynn J. Lear  
Assistant Commissioner

May 3, 2022

Dear Town Clerk/Tax Collector;

The New Hampshire Department of Revenue Administration (NH DRA) is preparing for the 2022 submission of Low and Moderate Income Homeowners Property Tax Relief applications (Form DP-8) for tax year 2021. In an effort to decrease the number of incomplete applications, we are attempting to provide clarity to claimants regarding the attachments that must be included with the application. NH Administrative Rule Rev 1203.02 (b) requires the taxpayer to *"include a copy of the final property tax bill of the homestead for the property tax year for which the claim is made."* The rule does not allow for a substitution of the actual issued tax bill.

In order for the NH DRA to process a claimant's request for property tax relief, the application must be accompanied by a copy of the final issued tax bill. However, many claimants submit a print out of the tax map or a statement of tax payments. These documents are not acceptable substitutes for the submission of the final issued tax bill with the Form DP-8.

The Department is requesting the assistance of town tax departments in our effort to assist individuals applying for the Low and Moderate Income Homeowners Property Tax Relief program. If a claimant contacts you requesting property tax information for a property tax relief application, please provide them with a copy of the actual final issued property tax bill. This will assist the taxpayer by ensuring that their property tax relief application is complete and will expedite their receipt of any relief they are entitled to.

Thank you for your assistance. Please contact the NH DRA Taxpayer Services Division at (603)230-5920 with questions regarding the Low and Moderate Property Tax Relief program. The forms are now available on our website at [www.revenue.nh.gov](http://www.revenue.nh.gov) and claims can be filed electronically through Granite Tax Connect at [www.revenue.nh.gov/gtc](http://www.revenue.nh.gov/gtc).

Sincerely,

Lisa J. Crowley, Director  
Tax Payer Services

TDD Access: Relay NH 1-800-735-2964

*Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.*