STATE OF NEW HAMPSHIRE

OFFICE OF LEGISLATIVE SERVICES
ADMINISTRATIVE RULES

STATE HOUSE ANNEX
25 CAPITOL STREET, ROOM 234
CONCORD, NH 03301

Rulemaking Notice Form

Notice Number: 2026-228

Rule Number: Rev 400

1. **Agency:** Department of Revenue Administration

   Agency Address: Department of Revenue Administration
   P.O. Box 457
   Concord, NH 03302-0457
2. **RSA Authority:** RSA 72:36
3. **Federal Authority:** N/A
4. **Action(s):** Readopt, Readopt w/Amendment, Repeal, Adopt
5. **Short Title:** Property Tax Credits, Exemptions and Deferrals
6. **(a) Summary of what the rule says and of any proposed amendments including whether the rule implements a state statute for the first time:**

   Pursuant to RSA 72:36, the New Hampshire Department of Revenue Administration (DRA) is responsible for promulgating, readopting, and amending the rules necessary for New Hampshire's municipalities to administer the exemptions, credits, and deferrals from the New Hampshire real estate property taxes as authorized by RSA 72.

   Chapter Rev 400 is being readopted, with amendment, in its entirety to comply with the provisions of RSA 541-A, as most of its rule provisions are scheduled to expire on October 28, 2026, but are subject to extension pursuant to RSA 541-A:14-a. Some of the proposed amendments are editorial in nature, for clarity and internal consistency, and some are substantive to bring the rules into alignment with judicial and administrative law orders or statutory amendments.

   The following is a summary of the most significant of the proposed amendments:

- As required by Chapter 252, Laws of 2026 (SB448), which modified the definition of a veteran to those individuals with a “discharge of a character outlined in RSA 21:50,” Rev 401.02 will incorporate the definition of “active duty” as defined in RSA 21:50, III and a new definition, “Discharge of a character outlined in RSA 21:50,” will be inserted at Rev. 401.08 with subsequent rules being renumbered.
- The definition of “honorable discharge” at current Rev 401.13 will be deleted.
- Rev 401.17 and Rev 401.19 will be amended to reflect certain statutory interpretations by New Hampshire’s administrative and judicial bodies as well as legislative amendments.
- Rev 401.29 will be amended to bring the definition of “spouse” into alignment with RSA 457:1-1-a.
- Rev 403.04, Rev 404.03, Rev 405.01, Rev 406.02, and Rev 408.03 will be amended to clarify which exemptions, credits, and deferrals may not be stacked with others.
- Rev 422.01 will be amended to provide municipalities with direction regarding the steps necessary to safeguard the confidentiality of applicants’ medical and financial records, as has been required by RSA 72:34, II since at least 2006.
- Rev 415.01, Rev 416.01, and Rev 417.01 will be amended to remove the word “residential” from those rules to more accurately reflect the requirements of the statutes that established those exemptions.

X **Does this rule implement a state statute for the first time?**

Yes, the proposal implements changes made pursuant to Chapter 252, Laws of 2026 (SB448).

6. **(b) Brief description of the groups affected:**

Municipalities administering the New Hampshire Real Estate property tax credits, exemptions, and deferrals pursuant to RSA 72. The credits, exemptions, and deferrals affect veterans, service-connected disabled veterans, surviving spouses of veterans, disabled veterans and property owners who are: elderly, blind, disabled or who own property with solar, wind, or woodheating energy systems.

6. **(c) Specific section or sections of state statute or federal statute or regulation which the rule is intended to implement:**

Rule	Statute
Rev 401.01 – Rev 401.03	RSA 72:36
Rev 401.04	RSA 72:28; RSA 72:28-b; RSA 72:28-c; RSA 72:29-a; RSA 72:32
Rev 401.05	RSA 72:28-c; RSA 72:36
Rev 401.06 – Rev 401.14	RSA 72:36
Rev 401.15	RSA 72:29; RSA 72:36
Rev 401.16	RSA 72:36
Rev 401.17	RSA 72:36
Rev 401.18 – Rev 401.19	RSA 72:36; RSA 21:6-a
Rev 401.20	RSA 72:29; RSA 72:36
Rev 401.21	RSA 72:36; RSA 72:38-a;
Rev 401.22	RSA 72:29; RSA 72:36
Rev 401.23 – Rev 401.25	RSA 21:6; RSA 21:21; RSA 72:36
Rev 401.26	RSA 72:28; RSA 72:36
Rev 401.27	RSA 72:36; RSA 72:61
Rev 401.28	RSA 72:61; RSA 72:62
Rev 401.29	RSA 72:36; RSA 457:1-a
Rev 401.30	RSA 457:1-a; RSA 72:29; RSA 72:36
Rev 401.31	RSA 72:36
Rev 401.32	RSA 72:36; RSA 72:38-a
Rev 401.33	RSA 72:36; RSA 72:32
Rev 401.34	RSA 72:36; RSA 72:65
Rev 401.35	RSA 72:36; RSA 72:69
Rev 402.01	RSA 72:28; RSA 72:29-a; RSA 72:35; RSA 72:36-a; RSA 72:37; RSA 72:37-a; RSA 72:38-a; RSA 72:39-a; RSA 72:39-b
Rev 402.02	RSA 72:28; RSA 72:28-b; RSA 72:28-c; RSA 72:29-a; RSA 72:35; RSA 72:37-b; RSA 72:38-b: RSA 72:62; RSA 72:66: RSA 72:70

Rev 402.02 intro. and (c)	RSA 72:27-a; RSA 72:36
Rev 402.03	RSA 72:33; RSA 72:36; RSA 72:37-b; RSA 72:38-a; RSA 72:38-b; RSA 72:39-b
Rev 402.04	RSA 72:36; RSA 72:38-a
Rev 402.05	RSA 72:30; RSA 72:36; RSA 72:41
Rev 402.06	RSA 72:28; RSA 72:28-b
Rev 403	RSA 72:28; RSA 72:28-b; RSA 72:29; RSA 72:31; RSA 72:32; RSA 72:36
Rev 403.04	RSA 72:28; RSA 72:29-a; RSA 72:31; RSA 72:32
Rev 404	RSA 72:28-b; RSA 72:29; RSA 72:31; RSA 72:32; RSA 72:36
Rev 404.03	RSA 72:28-b; RSA 72:31; RSA 72:32
Rev 405	RSA 72:28-c; RSA 72:36
Rev 406	RSA 72:29-a; RSA 72:36
Rev 407	RSA 72:36; RSA 72:36-a
Rev 407.03	RSA 72:29-a; RSA 72:33; RSA 72:36
Rev 407.04	RSA 72:28; RSA 72:29-a; RSA 72:33; RSA 72:36
Rev 408	RSA 72:36; RSA 72:36-a
Rev 408.03	RSA 72:36-a
Rev 409	RSA 72:36; RSA 72:39-a; RSA 72:39-b
Rev 409.01	RSA 72:39-a; RSA 72:39-b; RSA 72:41
Rev 409.03	RSA 72:39-a; RSA 72:39-b
Rev 410	RSA 72:36; RSA 72:37-b
Rev 410.03	RSA 72:36; RSA 72:37-a
Rev 411	RSA 72:36; RSA 72:38-b
Rev 411.01	RSA 72:36; RSA 72:37-b; RSA 72:41
Rev 411.03	RSA 72:36; RSA 72:37-b
Rev 412	RSA 72:36; RSA 72:38-b
Rev 412.02	RSA 72:36; RSA 72:38-b; RSA 72:41
Rev 412.04	RSA 72:36; RSA 72:38-b
Rev 412.05	RSA 72:36; RSA 72:38-b
Rev 412.07	RSA 72:36; RSA 72:38-b

Rev 413	RSA 72:36; RSA 72:37-b; RSA 72:38-b; RSA 72:39-a; RSA 72:39-b
Rev 413.01	RSA 72:37-b; RSA 72:38-b; RSA 72:39-a; RSA 72:39-b
Rev 413.03	RSA 72:37-b; RSA 72:38-b; RSA 72:39-a; RSA 72:39-b
Rev 413.05	RSA 72:34; RSA 72:36
Rev 414	RSA 72:36; RSA 72:37
Rev 414.01	RSA 72:37; RSA 72:41
Rev 414.03	RSA 72:37
Rev 415	RSA 72:36; RSA 72:62
Rev 416	RSA 72:36; RSA 72:66
Rev 417	RSA 72:36; RSA 72:70
Rev 418	RSA 72:33; RSA 72:36; RSA 72:38-a
Rev 419 – Rev 420	RSA 72:36
Rev 421	RSA 72:33; RSA 72:34; RSA 72:36
Rev 422	RSA 72:33; RSA 72:34
Rev 423	RSA 72:34-a
Rev 424	RSA 72:23-k; RSA 23-l; RSA 23-m

7. **Contact person for copies and questions including requests to accommodate persons with disabilities:**

Name: Cheryl C. Deshaies	**Title:** Assistant Revenue Counsel
Address: Department of Revenue Administration, Legal Bureau P.O. Box 457 Concord, NH 03302-0457	**Phone Number:** (603) 230-5029
	FAX Number: (603) 230-5945
	Email: cheryl.c.deshaies@dra.nh.gov

8. **Deadline for submission of materials in writing or, if practicable for the agency, in the electronic format specified:**

   Tuesday, December 1, 2026

   X **Fax**

X **Email** cheryl.c.deshaies@dra.nh.gov

_ **Other**

9. **Public hearing scheduled for:**

Date: Friday, November 20, 2026

Time: 10:00 AM

Place: New Hampshire Department of Revenue Administration
Medical Surgical Building
109 Pleasant St. 2nd Floor Training Rm
Concord, NH 03301

Electronic Access, if applicable: N/A

10. **Fiscal Impact Statement (Prepared by Legislative Budget Assistant):**

FIS #: 26:231, dated: Friday, October 16, 2026

1. Comparison of the costs of the proposed rule(s) to the existing rule(s):

There is no difference in costs when comparing the proposed rules to the existing rules.

2. Cite the Federal mandate. Identify the impact on state funds:

No Federal mandate, no impact on state funds.

3. Cost and benefits of the proposed rule(s):

Any costs or benefits, including the potential shift of property tax burden, are applicable to various statutes and not the proposed rules.

A. To State general or State special funds:

None.

B. To State citizens and political subdivisions:

None.

C. To independently owned businesses:

None.

11. **Statement Relative to Part I, Article 28-a of the N.H. Constitution:**

The proposed rule does not violate the New Hampshire constitution, Part 1, Article 28-a. because it: 1) does not create a new program or responsibility or modify an existing program or responsibility; and 2) does not mandate or assign the program or responsibility to any political subdivision in a way as to increase the costs to the political subdivision.