

Language updated per  
Town Counsel

## Warrant Article

Shall the Town of Warner vote in accordance with RSA 72:27-a to modify the provisions of RSA 72:35, previously adopted, for an optional tax credit of Two Thousand One Hundred and Fifty dollars (\$2,150) for a Service-Connected Total and Permanent Disability on residential property? If approved, this article shall take effect for the 2026 property tax year. (Majority vote required.)

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## Explanation – not part of the article:

**HB 99** (new law) prohibits veterans who qualify for the Optional Total and Permanent Service-Connected Disabled Tax Credit (the “T&D Credit”) from also receiving the Optional Veterans’ Tax Credit. These used to be stackable, meaning a qualifying disabled veteran would be able to access both credits. As a result, unless municipalities take action, qualifying veterans will see an **increase in their property tax bills beginning with the 2026 tax year.**

Municipalities may prevent this unintended tax increase by raising the amount of the T&D Credit to replace the value of the Optional Veterans’ Tax Credit that veterans will lose starting April 1, 2026. Increasing the T&D Credit to **\$2,150** ensures that qualifying disabled veterans in Warner continue to receive a level of tax relief comparable to what they received prior to HB 99.

This is done in the hopes that the Select Board recommends this action so that eligible veterans do not experience a net loss in their property tax credits because of the new law. The maximum allowable Optional T&D Credit has also been increased from \$4,000 to \$5,000 under the current statute.