

TOWN OF WILTON ELDERLY PROPERTY TAX EXEMPTIONS

All applications must be filed with the selectmen by April 15

Criteria

- Applicant must have resided in NH for at least 3 consecutive years.
- Property must be owned by a resident or jointly in common with spouse.
- Property must be applicant's primary residence. This includes the housing unit, which is the person's principle home, and related structures (such as a detached garage or woodshed). It does not include dwelling units and unattached structures used or intended for commercial or other non-residential purposes (this includes rental units).
- The taxpayer must have a net income not exceeding \$25,000 for a single person or \$40,000 for a married couple. This includes income from any source including Social Security and/or pensions. This net income however does NOT include life insurance paid on the death of an insured; expenses and costs incurred in the course of conducting a business enterprise; and proceeds from the sale of assets.
- The taxpayer must not own assets which exceed \$70,000 excluding the value of the residence and land upon which it is located (up to 2 acres).

See RSA 72:39-a for complete rules.

Elderly Property Tax Exemption Rates (revised 3/13/14)

65 to 74 years - exemption is \$35,000
75 to 79 years - exemption is \$50,000
80 years or older - exemption is \$70,000

The first five attached pages are the exemption application, the last three pages are instructions and the RSA.

INCOME:

Please list the source and amount of all your yearly income for both you and your spouse.

SOURCE:	Applicant:	Applicant's Spouse:	Supporting Documentation
Social Security: (gross)	\$ _____	\$ _____	_____
Pension & Retirement: (gross)	\$ _____	\$ _____	_____
Wages: (gross)	\$ _____	\$ _____	_____
Rental Income: (adj. gross)	\$ _____	\$ _____	_____
Other Income/Annuities:	\$ _____	\$ _____	_____
Interest Income:	\$ _____	\$ _____	_____
TOTAL INCOME:	\$ _____	\$ _____	

If you have filed any of the following – please provide a copy.

1. Interest and Dividend tax return to the State of NH
2. Federal Income Tax Form
3. Any other documents as needed to verify eligibility

Check below if you or your spouse was not required to file a Federal Income Tax Return.

ASSETS:

Please list all assets owned (Self & Spouse)

Savings Accounts or Investments/Certificates: (CD's, Stocks & Bonds, IRA's, Annuities, Travel Trailers, Boats, Antiques, Cars etc.)

<u>INSTITUTION NAME:</u>	<u>TYPE:</u>	<u>VALUE/AMOUNT</u>
_____	Checking _____	_____
_____	Savings _____	_____
_____	Savings _____	_____
_____	IRA _____	_____
_____	Other _____	_____

VEHICLES:

- A. Make / Model / Year / Mileage _____ Est. Value \$ _____
- B. Make / Model / Year / Mileage _____ Est. Value \$ _____
- C. Boat / Model / Year _____ Est. Value \$ _____
- D. RV / Model / Year _____ Est. Value \$ _____
- E. Other / Description _____ Est. Value \$ _____
- F. Other / Description _____ Est. Value \$ _____

REAL ESTATE: (not including your primary residence and up to 2 acres or the minimum single family residential lot size specified in the local zoning ordinance.)

Property Type _____ In Town/State _____
**Provide copy of property tax bill. Est. Value \$ _____

TOTAL Of All ASSETS \$ _____

I swear, under penalty of perjury, that all the above is a correct and accurate accounting of my financial condition to the best of my knowledge. I further authorize any agency or financial institution to release information about me or copies of my records to any agent of the **Town of Wilton**. I release all persons whomsoever from any liability resulting from the release of this information.

Applicant's Signature: _____

Printed Name: _____

Spouses Signature: _____

Printed Name: _____

Telephone number: _____

THIS INFORMATION WILL BE KEPT CONFIDENTIAL EXCEPT FOR EXAMINATION BY THE SELECTMEN'S OFFICE AND ASSESSOR IN DETERMINING ELIGIBILITY, AND THE DEPARTMENT OF REVENUE REPRESENTATIVE DURING THE FIVE YEAR ASSESSMENT REVIEW PROCESS (RSA 21-J:11-a).

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
PERMANENT APPLICATION FOR PROPERTY TAX CREDIT/EXEMPTIONS
DUE DATE APRIL 15th PRECEDING THE SETTING OF THE TAX RATE
CALL YOUR CITY/TOWN FOR INCOME AND ASSET LIMITS

There is a separate page of instructions (pages 3 & 4) that accompany this form. If you do not receive the instructions, please visit our web site at www.nh.gov/revenue or contact your city/town.

STEP 1 NAME AND ADDRESS	PROPERTY OWNER'S LAST NAME	FIRST NAME	INITIAL
	PROPERTY OWNER'S LAST NAME	FIRST NAME	INITIAL
	MAILING ADDRESS		
	CITY/TOWN	STATE	ZIP CODE
	CITY/TOWN TAX MAP #	BLOCK #	LOT #
	ADDRESS OF PROPERTY		
STEP 2 VETERANS' TAX CRED- ITS/EX- EMPTION	1 Veteran's Name		
	2 Date of Entry into Military Service		3 Date of Discharge/Release from Military Service
	4 <input type="checkbox"/> Veteran	<input type="checkbox"/> Veterans' Tax Credit	
	<input type="checkbox"/> Spouse	<input type="checkbox"/> Credit for Service Connected Total and Permanent Disability	
	<input type="checkbox"/> Surviving Spouse	<input type="checkbox"/> Credit for Surviving Spouse of Veteran Who Was Killed or Died on Active Duty	
	Veteran of Allied Country		
5 Name of Allied Country Served in _____		6 Branch of Service _____	
7 <input type="checkbox"/> US Citizen at time of entry into the Service		8 <input type="checkbox"/> Alien but Resident of NH at time of entry into the Service	
9 Does any other eligible Veteran own interest in this property? <input type="checkbox"/> No <input type="checkbox"/> Yes If YES, give name _____			
10 <input type="checkbox"/> Total Veteran Exemption		<input type="checkbox"/> (a) Veteran <input type="checkbox"/> (b) Surviving Spouse of that Veteran	
STEP 3 OTHER EXEMPT- IONS	11 <input type="checkbox"/> Elderly Exemption Applicant's Date of Birth _____ Spouse's Date of Birth _____ Must be 65 years of age on or before April 1st of year for which exemption is claimed.		
	<input type="checkbox"/> Disabled Exemption	<input type="checkbox"/> Solar Energy Systems Exemption	
	<input type="checkbox"/> Blind Exemption	<input type="checkbox"/> Woodheating Energy Systems Exemption	
	<input type="checkbox"/> Deaf Exemption	<input type="checkbox"/> Wind-Powered Energy Systems Exemption	
STEP 4 IMPROVE- MENTS	13 <input type="checkbox"/> Improvements to Assist Persons with Disabilities		<input type="checkbox"/> Improvements to Assist the Deaf
STEP 5 RESIDEN- CY	14 <input type="checkbox"/> This is my primary residence		
	<input type="checkbox"/> NH Resident for one year preceding April 1st in the year in which the tax credit is claimed (Veterans' Credit)		
	<input type="checkbox"/> NH Resident for Five Consecutive Years preceding April 1st in the year the exemption is claimed (Disabled & Deaf Exemptions)		
	<input type="checkbox"/> NH Resident for Three Consecutive Years preceding April 1st in the year the exemption is claimed (Elderly Exemption)		
STEP 6 OWNER- SHIP	15 Do you own 100% interest in this residence? <input type="checkbox"/> Yes <input type="checkbox"/> No If NO, what percent (%) do you own? _____		
STEP 7 SIGNA- TURES	Under penalties of perjury, I hereby declare that the above statements are true.		
	SIGNATURE (IN INK) OF PROPERTY OWNER		DATE
	SIGNATURE (IN INK) OF PROPERTY OWNER		DATE
WHEN TO FILE	<p>Deadline: Form PA-29 must be filed by April 15th <i>preceding</i> the setting of the tax rate. The assessing officials shall send written notice to the taxpayer of their decision by July 1st <i>prior</i> to the date of notice of tax. Failure of the assessing officials to respond shall constitute a denial of the application. Example: If you are applying for an exemption and/or credit of your 2013 property taxes, which are due no earlier than December 1, 2013, then you have until April 15th, 2013 to file this form. The assessing officials have until July 1st, to send notice of their decision. Failure of the assessing officials to respond shall constitute a denial of the application.</p> <p>A late response or a failure to respond by assessing officials does not extend the appeal period.</p> <p>Date of filing is when the completed application form is either hand delivered to the city/town, postmarked by the post office, or receipted by an overnight delivery service.</p>		
APPEAL PROCE- DURE	<p>If an application for a property tax exemption or tax credit is denied by the town/city, an applicant may appeal in writing on or before September 1st following the date of notice of tax under RSA 72:1-d to the New Hampshire Board of Tax and Land Appeals (BTLA) or to the Superior Court. Example: If you were denied an exemption from your 2013 property taxes, you have until September 1, 2014, to appeal.</p> <p>Forms for appealing to the BTLA may be obtained from the NH BTLA, 107 Pleasant Street, Concord, NH 03301, their web site at www.nh.gov/btla or by calling (603) 271-2578. Be sure to specify EXEMPTION APPEAL.</p>		

PROPERTY OWNER'S NAME

PROPERTY OWNER'S NAME

TAX MAP/BLOCK/LOT

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
PERMANENT APPLICATION FOR PROPERTY TAX CREDIT/EXEMPTIONS
TO BE COMPLETED BY CITY/TOWN ASSESSING OFFICIALS

MUNICIPAL AUTHORIZATION

VETERANS' TAX CREDIT

CITY/TOWN TAX MAP #	BLOCK #	LOT #	Granted	Denied	Date
<input type="checkbox"/> Veterans' Tax Credit (\$50 minimum to \$500)		Amount \$ _____	<input type="checkbox"/>	<input type="checkbox"/>	_____
<input type="checkbox"/> Service Connected Total & Permanent Disability (\$700 minimum to \$2000)		Amount \$ _____	<input type="checkbox"/>	<input type="checkbox"/>	_____
<input type="checkbox"/> Surviving Spouse of Veteran Who Was Killed or Who Died on Active Duty (\$700 minimum to \$2000)		Amount \$ _____	<input type="checkbox"/>	<input type="checkbox"/>	_____
<input type="checkbox"/> Review Discharge Papers (Form DD214), Form # _____					
<input type="checkbox"/> Other Information _____					

VETERANS' EXEMPTION

Total Exemption	(a) Veteran	(b) Surviving Spouse	Granted	Denied	Date
<input type="checkbox"/>	_____				

APPLICABLE ELDERLY AND DISABLED EXEMPTION (OPTIONAL) INCOME AND ASSET LIMITS

Income Limits	Disabled Exemption	Elderly Exemption	Elderly Exemption Per Age Category	
Single	\$ _____	\$ _____	65 - 74 years of age	\$ _____
Married	\$ _____	\$ _____	75 - 79 years of age	\$ _____
Asset Limits			80 + years of age	\$ _____
Single	\$ _____	\$ _____		
Married	\$ _____	\$ _____		

OTHER EXEMPTIONS

	Amount \$	Granted	Denied	Date
<input type="checkbox"/> Elderly Exemption	_____	<input type="checkbox"/>	<input type="checkbox"/>	_____
<input type="checkbox"/> Disabled Exemption	_____	<input type="checkbox"/>	<input type="checkbox"/>	_____
<input type="checkbox"/> Improvements to Assist the Deaf	_____	<input type="checkbox"/>	<input type="checkbox"/>	_____
<input type="checkbox"/> Improvements to Assist Persons with Disabilities	_____	<input type="checkbox"/>	<input type="checkbox"/>	_____
<input type="checkbox"/> Blind Exemption	_____	<input type="checkbox"/>	<input type="checkbox"/>	_____
<input type="checkbox"/> Deaf Exemption	_____	<input type="checkbox"/>	<input type="checkbox"/>	_____
<input type="checkbox"/> Solar Energy Systems Exemption	_____	<input type="checkbox"/>	<input type="checkbox"/>	_____
<input type="checkbox"/> Woodheating Energy Systems Exemption	_____	<input type="checkbox"/>	<input type="checkbox"/>	_____
<input type="checkbox"/> Wind-Powered Energy Systems Exemption	_____	<input type="checkbox"/>	<input type="checkbox"/>	_____

A photocopy of this Form (Pages 1 & 2) or a Form PA-35 must be returned to the property owner after approval or denial before July 1st.

The following documentation may be requested at the time of application in accordance with RSA 72:34, II:

- List of assets, value of each asset, net encumbrance and net value of each asset.
- * Statement of applicant and spouse's income.
- * Federal Income Tax Form.
- * State Interest and Dividends Tax Form.
- * Property Tax Inventory Form filed in any other town.

* Documents are considered confidential and are returned to the applicant at the time a decision is made on the application.

Municipal Notes

Selectmen/Assessor(s) Printed Name	Signatures(s) of Approval (in ink)	Date

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
PERMANENT APPLICATION FOR PROPERTY TAX CREDIT/EXEMPTIONS
GENERAL INSTRUCTIONS

WHERE TO FILE	File with your city/town of primary residency by April 15th <i>preceding</i> the setting of the tax rate.		
WHO MAY FILE	Applicant must be qualified as of April 1st of the year the exemption and/or tax credit is claimed. Financial qualifications required for certain exemptions must be met by the time of application. An applicant must have resided in this state for at least one year preceding April 1st, in the year in which the veterans' tax credit is claimed. An applicant must have resided in this state for a least three years preceding April 1st in the year for which the elderly exemption is claimed and five years in which the deaf or disabled exemption is claimed. The terms owner, own or owned, shall include those persons who hold equitable title or the beneficial interest for life in the property.		
CREDITS	Tax credits approved will be deducted from their property tax amount.		
EXEMPTIONS	Tax exemptions approved are deducted from the amount of the property owner's total assessed value prior to the calculation of tax due.		
ELDERLY EXEMPTIONS RSA 72:39-a RSA 72:33-b	Applicant must have resided in this state for at least 3 consecutive years preceding April 1st in the year which the exemption is claimed. Property must be: owned by a resident; or owned by a resident jointly or in common with the resident's spouse, either of whom meets the age requirement for the exemption claimed; or owned by a resident jointly or in common with a person not the resident's spouse, if the resident meets the applicable age requirement for the exemption claimed; or owned by a resident, or the resident's spouse, either of whom meets the age requirement for the exemption claimed, and when they have been married for at least 5 years. Property cannot have been transferred to the applicant, from a person under the age of 65, and related to the applicant by blood or marriage, within the preceding five years. Property must meet the definition of residential real estate, per RSA 79:39-a(c), which includes the housing unit, which is the person's principal home and related structures such as a detached garage or woodshed. It does not include attached dwelling units and unattached structures used or intended for commercial or other non-residential purposes. If fractional interest is owned, see RSA 72:41, Proration.		
ELDERLY, DEAF & DISABLED FINANCIAL QUALIFICATIONS RSA 72:39-a RSA 72:38-b RSA 72:37-b	INCOME LIMITATION	Includes Income from any source including Social Security or pension.	Excludes Life insurance paid on the death of an insured; Expenses and costs incurred in the course of conducting a business enterprise; Proceeds from the sale of assets.
	ASSET LIMITATION	Includes The value of all assets, tangible and intangible.	Excludes The value of the person's actual residence and the land upon which it is located up to the greater of 2 acres or the minimum single family residential lot size specified in the local zoning ordinance. The value of any good faith encumbrances.
ADA COMPLIANT	Individuals who need auxiliary aids for effective communications in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.		

LINE-BY-LINE INSTRUCTIONS

STEP 1 NAME & ADDRESS	Type or print the property owner(s) name and address in the spaces provided. Also, enter the Tax Map, Block, Lot numbers and the property (Location) address for which the credit or exemption applies.
STEP 2 VETERAN'S TAX CREDIT/ EXEMPTION	<p>Line 1 Enter the Name of the Veteran.</p> <p>Line 2 Enter the date of entry into military service.</p> <p>Line 3 Enter the date of discharge or release from military service.</p> <p>Line 4 Check the box or boxes that apply to indicate whether you are a veteran, veteran's spouse or surviving spouse of a veteran and what type of credit(s) you are applying for.</p> <p>Line 5 Enter the name of the Allied Country in which you served, if applicable.</p> <p>Line 6 Enter the Branch of Service that you served in.</p> <p>Line 7 Check the box if you were a US citizen at the time of entry into the service.</p> <p>Line 8 Check the box if you were an alien but a resident of NH at the time of entry into the service.</p> <p>Line 9 Check the appropriate box to indicate if another veteran owns an interest in this property. If yes, provide name.</p> <p>Line 10 Check the appropriate box(es) to indicate whether you are applying for a total veteran's exemption.</p>
STEP 3 OTHER EXEMPTIONS	<p>Line 11 If an elderly exemption is requested, check that box and enter the applicant's date of birth. And if appropriate, enter the spouse's date of birth.</p> <p>Line 12 Check the appropriate box or boxes to indicate the exemption(s) you are applying for.</p>
STEP 4 IMPROVEMENTS	Line 13 Check the box if your property has improvements to assist persons with disabilities or to assist the deaf.
STEP 5 RESIDENCY	Line 14 Check the box or boxes to indicate that you meet the minimum resident time requirements listed. NOTE: The surviving spouse tax credit under 72:28 III and 72:29-a may be applied on any property in the same municipality where the applicant is a resident.
STEP 6 OWNERSHIP	Line 15 Check the box indicating whether or not you own 100% of the property. If no, give the percentage that you do own.
STEP 7 SIGNATURES	All property owners must sign in ink. Attach additional pages with owners signatures if there are more than two owners of record.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
PERMANENT APPLICATION FOR PROPERTY TAX CREDIT/EXEMPTIONS

Web site for the Veterans' qualifying medals and discharge papers: www.nh.gov/revenue/munc_prop/propertyappraisal.htm
then click on either Veterans Medals List or Veterans Qualifying Discharge Papers.

TYPE OF CREDIT OR EXEMPTION	AMOUNT	WHO MAY APPLY
STANDARD TAX CREDIT RSA 72:28	\$50 (\$51-\$500 if RSA 72:28-a is adopted) is subtracted from the taxes due on the applicant's RESIDENTIAL property occupied as veteran's principle place of abode. For Veteran's surviving spouse: See RSA 72:28 II. For Proration: See RSA 72:30.	Every resident in the U.S. who served not less than 90 days in the armed forces in any of the qualifying wars or armed conflicts, as listed in RSA 72:28, and was honorably discharged; or the spouse or surviving spouse of such resident. <ul style="list-style-type: none"> 'Under Honorable Conditions' does not qualify.
SURVIVING SPOUSE TAX CREDIT RSA 72:29-a	\$700 (\$701-\$2000 if RSA 72:29-b is adopted) is subtracted from taxes due on the applicant's property, whether residential or not.	The surviving spouse of any person who was killed or died while on active duty in the armed forces, as listed in RSA 72:28, so long as the surviving spouse remains single.
SERVICE-CONNECTED TOTAL DISABILITY TAX CREDIT RSA 72:35	\$700 (\$701-\$2000 if RSA 72:35-a is adopted) is subtracted from the property taxes due on the applicant's residential property.	Any person who: <ul style="list-style-type: none"> has been honorably discharged and who has a total and permanent service-connected disability; OR is a double amputee or paraplegic because of the service-connected injury; OR is the surviving spouse of above qualified veteran and remains single.
EXEMPTION FOR CERTAIN DISABLED SERVICEMEN RSA 72:36-a	"...shall be exempt from all taxation on said homestead..."	Any person, who: <ul style="list-style-type: none"> is discharged from the military services of the U.S. under conditions other than dishonorable, or an officer who is honorably separated from military service; AND is totally and permanently disabled from service connection and satisfactory proof of such service connection is furnished to the assessors; AND is a double amputee of the upper or lower extremities or any combination thereof, paraplegic, or has blindness of both eyes with visual acuity of 5/200 or less as the result of service connection; AND owns a specially adapted homestead which has been acquired with the assistance of the Veterans Administration or owns a specially adapted homestead which has been acquired using proceeds from the sale of any previous homestead which was acquired with the assistance of the Veterans Administration.

IMPROVEMENTS TO ASSIST PERSONS WITH DISABILITIES AND THE DEAF

EXEMPTION	AMOUNT OF EXEMPTION	WHO MAY APPLY
IMPROVEMENTS TO ASSIST PERSONS WITH DISABILITIES RSA 72:37-a and RSA 72:38-b	The value of improvements made for the purpose of assisting a person with a disability or deafness is deducted from the assessed value of the residential real estate.	Any person owning residential real estate upon which he resides and to which he has made improvements for the purpose of assisting a person with a disability or deafness who also resides on such real estate.

THE OPTIONAL EXEMPTIONS BELOW MUST BE ADOPTED BY THE MUNICIPALITY BEFORE ANYONE MAY APPLY

EXEMPTION	AMOUNT OF EXEMPTION	WHO MAY APPLY
DISABLED RSA 72:37-b RSA 72:37-c	Amount of the exemption, and the level of income and assets (excluding the value of the property owner's residence) are determined by vote of the city/town, per RSA 72:37-c.	Any person eligible under the Federal Social Security Act for benefits to the disabled, and who has been a New Hampshire resident at least 5 years by April 1st of the year the exemption is claimed. NOTE: See Financial Qualifications on page 3.
BLIND EXEMPTION RSA 72:37	\$15,000 (unless the city/town votes an increase) is subtracted from the assessed valuation.	Every inhabitant owning residential real estate, who is legally blind, as determined by the administrator of blind services of the vocational rehabilitation division of the education department.
DEAF EXEMPTION RSA 72:38-b	\$15,000 (unless the city/town votes an increase) is subtracted from the assessed valuation.	NH Residents who are deaf or severely hearing impaired and have been a NH resident for more than 5 consecutive years and meet the income and asset requirements.
SOLAR ENERGY SYSTEMS RSA 72:61	Determined by vote of the city/town, per RSA 72:63.	Any person owning real property equipped with a solar energy heating or cooling system, as defined in RSA 72:61.
WOODHEATING ENERGY SYSTEMS RSA 72:69	Determined by vote of the city/town, per RSA 72:71.	Any person owning real property equipped with a woodheating energy system, as defined by RSA 72:69.
WIND-POWERED ENERGY SYSTEMS RSA 72:65	Determined by vote of the city/town, per RSA 72:67.	Any person owning real property equipped with a wind-powered energy system, as defined by RSA 72:65.

**TITLE V
TAXATION
Chapter 72
Persons and Property Liability to Taxation**

Section 72:39-a

72:39-a Conditions for Elderly Exemption. –

I. No exemption shall be allowed under RSA 72:39-b unless the person applying therefor:

(a) Has resided in this state for at least 3 consecutive years preceding April 1 in the year in which the exemption is claimed.

(b) Had in the calendar year preceding said April 1 a net income from all sources, or if married, a combined net income from all sources, of not more than the respective amount applicable to each age group as determined by the city or town for purposes of RSA 72:39-b. Under no circumstances shall the amount determined by the city or town be less than \$13,400 for a single person or \$20,400 for married persons. The net income shall be determined by deducting from all moneys received, from any source including social security or pension payments, the amount of any of the following or the sum thereof:

(1) Life insurance paid on the death of an insured;

(2) Expenses and costs incurred in the course of conducting a business enterprise;

(3) Proceeds from the sale of assets.

(c) Owns net assets not in excess of the amount determined by the city or town for purposes of RSA 72:39-b, excluding the value of the person's actual residence and the land upon which it is located up to the greater of 2 acres or the minimum single family residential lot size specified in the local zoning ordinance. The amount determined by the city or town shall not be less than \$35,000. A city or town may set a combined net assets amount for married persons in such greater amount as the legislative body of the city or town may determine. "Net assets" means the value of all assets, tangible and intangible, minus the value of any good faith encumbrances. "Residence" means the housing unit, and related structures such as an unattached garage or woodshed, which is the person's principal home, and which the person in good faith regards as home to the exclusion of any other places where the person may temporarily live. "Residence" shall exclude attached dwelling units and unattached structures used or intended for commercial or other nonresidential purposes.

II. Additional requirements for an exemption under RSA 72:39-b shall be that the property is:

(a) Owned by the resident; or

(b) Owned by a resident jointly or in common with the resident's spouse, either of whom meets the age requirement for the exemption claimed; or

(c) Owned by a resident jointly or in common with a person not the resident's spouse, if the resident meets the applicable age requirement for the exemption claimed; or

(d) Owned by a resident, or the resident's spouse, either of whom meets the age requirement for the exemption claimed, and when they have been married to each other for at least 5 consecutive years.

III. Upon the death of an owner residing with a spouse pursuant to subparagraph II(b) or II(d), the combined net asset amount for married persons determined by the city or town shall continue to apply to the surviving spouse for the purpose of the exemption granted under RSA 72:39-b until the sale or transfer of the property by the surviving spouse or until the remarriage of the surviving spouse.

Source. 1996, 140:1. 2003, 299:14, 15. 2004, 238:3. 2006, 212:1, eff. June 1, 2006.