

ELDERLY EXEMPTION

Application Criteria

- I.** Applicant must be 65 years old as of April 1st of the tax year applying. (Married couples, the eldest should apply)
- II.** Applicant must have resided in the state of New Hampshire for at least three years prior to year of application.
- III.** Applicant must own real estate individually, own jointly or in common with another or be married to an individual for at least five years who owns real estate within the community.
- IV.** Property must meet the definition of a residential real estate, per RSA 79:39-a (c), which includes the housing unit, which is the person's principal home and related structures. It does not include attached dwelling units and unattached structures used or intended for commercial or other non-residential purposes.
- V.** 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 past five years.