

## WESTMORELAND, NEW HAMPSHIRE

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### ELDERLY EXEMPTION GUIDELINES

#### FILING PERIOD:

- After January 1<sup>st</sup> (You will need all year-end statements for previous year)
- Deadline is April 15<sup>th</sup>

#### TO QUALIFY YOU MUST:

- Be 65 years of age and owner of record as of April 1<sup>st</sup>
- Be a NH resident for three years prior to April 1<sup>st</sup>
- Reside at the property where exemption is being applied for.
- An applicant who has owned the residence as of April 1, individually or jointly; or if a spouse owns the residence, the couple must have been married or in civil union for five years or more.
- If the applicant received a transfer of real estate from a person under the age of 65 who is related to the applicant by blood or marriage within the preceding 5 years, no exemption shall be allowed, pursuant to RSA 72:40a, limitations.

#### INCOME LIMITATION:

- \$28,400 Gross Income limitation for single, widowed, or divorced
- \$36,400 Gross Income limitation for married/civil union

#### ASSET LIMITATION:

- \$35,000 Asset limitation for single and married taxpayers (excluding the value of your primary residence and the land upon which it is located up to the minimum single family residential lot size specified in the Town Zoning Ordinances.)

#### Assets Include:

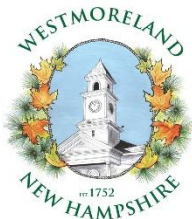
- All personal property such as cars, trucks, RV's, trailers, recreation vehicles, boats
- Checking and savings account balances
- CD's, IRA's, mutual funds, stocks, bonds, annuities, money markets, etc., life insurance policies
- Any other real estate owned in Westmoreland or elsewhere (individually, jointly, in common, fractional) including land, manufactured homes, condos, timeshares, etc.

#### DOCUMENTS THAT MUST BE PROVIDED:

- Previous year Federal Income Tax return with all schedules, including all W2's, 1099's, etc.
- Previous year Social Security Benefit Statements
- Previous year VA Benefits Statements
- Previous year State Interest and Dividends Tax Forms
- Bank Statements – Full copies (all pages) of December and January statements for all checking and savings accounts;
- Statements for CD's, IRA's, 401K's, stocks and/or bonds, surrender value of life insurance policies money market, etc., (full copies); showing the value as of December 31 previous year;
- Property Tax Inventory Forms and property tax bills for real estate in any other city, town or state
- Driver's license (if applicable) OR birth certificate
- Documentation of any fuel, electric, rental, or any assistance from others
- Completed Form PA-29
- A complete Copy of Trust, Trust Amendments, and Form PA-33, if the property is held in a Trust.

#### QUALIFIED APPLICANTS RECEIVE THE FOLLOWING EXEMPTION:

- 65 – 74 years of age are allowed up to \$15,000 in assessed value deducted from total assessed value
- 75 – 79 years of age are allowed up to \$20,000 in assessed value deducted from total assessed value
- 80+ years of age are allowed up to \$25,000 in assessed value deducted from total assessed value



## TOWN OF WESTMORELAND

### Elderly Exemption Application

To be completed by owner seeking Tax Exemption, Per RSA 72:39a

Property Address: \_\_\_\_\_

Owner's Name: \_\_\_\_\_ Owner's Date of Birth: \_\_\_\_\_

Co-Owner/Spouse Name: \_\_\_\_\_ Co-Owner's Date of Birth: \_\_\_\_\_

Married\_\_\_\_Single\_\_\_\_Widowed\_\_\_\_Divorced\_\_\_\_

Email address: \_\_\_\_\_ Contact Telephone Number: \_\_\_\_\_

Life Estate/Trust Name (if applicable): \_\_\_\_\_

(If property is owned by a Trust, a **PA-33 must be completed with a full copy of Trust**)

Is the property a multi-family home? Yes\_\_\_\_No\_\_\_\_

Are you receiving a deduction or exemption from any other City or Town? Yes\_\_\_\_No\_\_\_\_

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#### INCOME INFORMATION for the period of **January 1 to December 31** of previous year

Please answer all questions; **if any of the following categories do not apply, please write N/A.**

Supporting documents must be submitted with this application; items in bold are examples of supporting documents and are not limited to the ones listed.

	Owner	Co-Owner (Spouse)
1. Social Security (gross, annual) ( <b>1099-SSA</b> )	\$ _____	\$ _____
2. Social Security Disability Income	\$ _____	\$ _____
3. VA Benefits (Pension/Disability Income)	\$ _____	\$ _____
4. Wages/Salaries (gross) ( <b>W-2's</b> )	\$ _____	\$ _____
Tips (gross)	\$ _____	\$ _____
5. Pensions ( <b>1099-r's</b> )	\$ _____	\$ _____
Annuities ( <b>1099-r's</b> )	\$ _____	\$ _____
401k, IRA's ( <b>1099-r's</b> )	\$ _____	\$ _____
6. All Interest Income (total of all accounts) ( <b>1099-INT's</b> )	\$ _____	\$ _____
7. All Dividend Income (total of all accounts) ( <b>1099-DIV's</b> )	\$ _____	\$ _____
8. Real Estate Rental Income (Annual Amount)	\$ _____	
9. Other Income (Fuel, Electric Assistance, SSI, gambling, lottery)	\$ _____	
10. Is anyone other than a spouse or co-owner living with you?	Yes____No____	
11. If Yes, please list amount of assistance received	\$ _____	
If Yes, please list amount of bills, or rent paid annually	\$ _____	

**TOTAL INCOME**

\$ \_\_\_\_\_

**OTHER RECEIVABLES (PREVIOUS YEAR):**

1. Proceeds from sale of assets (home, stock, bonds, etc.) \$ \_\_\_\_\_
2. Business enterprise expenses & costs \$ \_\_\_\_\_
3. Life Insurance payments received \$ \_\_\_\_\_

**CURRENT ASSET INFORMATION** as of **December 31** previous year. All items must be answered, therefore, **if any of the following categories do not apply, please write N/A.**

12. Do you own (individually, jointly, in common, fractional, etc.) any other real estate in Westmoreland or anywhere else, including homes, land, manufactured homes, or time shares Yes \_\_\_\_\_ No \_\_\_\_\_

If Yes, other Real Estate: \_\_\_\_\_  
(Street Address, City/Town/State) Market Value

**(If applicable, please attach a copy of the most recent property tax bill)**

13. Other Personal Property (a) \_\_\_\_\_  
Description Value
- (b) \_\_\_\_\_  
Description Value

14. Vehicle 1 Year: \_\_\_\_\_ Make/Model: \_\_\_\_\_ Mileage: \_\_\_\_\_ Value: \_\_\_\_\_
- Vehicle 2 Year: \_\_\_\_\_ Make/Model: \_\_\_\_\_ Mileage: \_\_\_\_\_ Value: \_\_\_\_\_
- Vehicle 3 Year: \_\_\_\_\_ Make/Model: \_\_\_\_\_ Mileage: \_\_\_\_\_ Value: \_\_\_\_\_

- 15. Please provide all pages of the statement showing the balance of each account as of December 31, 2024.**

Checking Acct # (last 4 digits)**	Bank/Institution Name	Balance

**\*\*Please provide statements for December previous year & January current year**

Savings Acct # (last 4 digits)**	Bank/Institution Name	Balance

**\*\*Please provide statements for December previous year & January current year**

CD Acct # (last 4 digits)	Bank/Institution Name	Balance

Money Market Acct # (last 4 digits)	Bank/Institution Name	Balance

IRA Acct # (last 4 digits)	Bank/Institution Name	Balance

Mutual Fund Acct # (last 4 digits)	Bank/Institution Name	Cash Out Value

Annuity Acct # (last 4 digits)	Bank/Institution Name	Cash Out Value

Stocks/Bonds Acct # (last 4 digits)	Bank/Institution Name	Cash Out Value

Life Insurance Policy # (last 4 digits)	Insurance Co/Institution Name	Cash Out Value

16. Other Assets (Explain): \_\_\_\_\_ Value \_\_\_\_\_

Assets disclosed by the applicant on this application will be verified through all resources available to the Town of Westmoreland.

**TOTAL CURRENT ASSETS** \$ \_\_\_\_\_

17. Did you file an income tax return last year? Yes \_\_\_\_\_ No \_\_\_\_\_

**If yes, a copy needs to be submitted with your application.**

18. Have you filed a State of NH Interest and Dividend tax form for last year? Yes \_\_\_\_\_ No \_\_\_\_\_

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I/We, the undersigned, agree to repay the Town of Westmoreland, NH, for any exemption procured through willful misrepresentation. Misrepresentation or omission of information may result in denial of exemption from the Town of Westmoreland.

Any change in household circumstances (income or assets) must be reported to the Selectmen's Office within 30 days. Failure to do so may result in suspension of assistance. I/We swear, under penalty of perjury, and certify that the information provided in the application, including income and asset statements, is true to the best of my/our knowledge.

My/Our signature(s) below constitute(s) the granting of my/our authority for the Town of Westmoreland, NH, to obtain verification and/or proof from all sources concerning my/our household's circumstances.

\_\_\_\_\_  
Owner's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Co-Owner's Signature

\_\_\_\_\_  
Date

**RETURN FINANCIALS AFTER REVIEW** ☐

**SHRED FINANCIALS** ☐