

**TOWN OF WESTMORELAND  
Incorporated 1752**

**OFFICE OF SELECTMEN  
PO Box 55  
780 Route 63  
Westmoreland, NH 03467**

**Uniform Elderly Exemption  
Chapter 140**

**WARRANT ARTICLE**

Placed on official ballot & voted in the affirmative on March 15, 2006

“Shall we modify the elderly exemptions from property tax in the town of Westmoreland, based on assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 75 years, \$15,000; for person 75 years of age up to 80 years, \$20,000; for a person 80 years of age or older, \$25,000. To qualify, the person must have been a New Hampshire resident for at least 5 years (see II. below). In addition, the taxpayer must have a net income of not more than \$18,400 or, if married, a combined net income of less than \$26,400; and own net assets not in excess of \$35,000 excluding the value of the person’s residence?”

**APPLICATION CRITERIA**

- I. Applicant must be 65 years old as of April 1<sup>st</sup> 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 the year of application. RSA changed from 5 to 3 years in 2006.
- 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 79:30-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.

Forms required: PA-29 & Elderly Tax Exemption Qualifications Worksheet

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