



TOWN OF SUNAPEE
 23 Edgemont Road
 Sunapee, New Hampshire 03782
 Phone: (603) 763-2212 Fax: (603) 763-4925

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.

Financial Qualifications

Income Limitations:

Includes income from any source including Social Security or pension but excludes a) Life insurance paid on the death of an insured, b) Expenses and costs incurred in the course of conducting a business enterprise, c) Proceeds from the sale of assets. The income restrictions adopted by the Town of Sunapee is as follows:

A. Single	<u>\$34,000</u>	B. Married	<u>\$41,000</u>
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Asset Limitations:

To include all net assets excluding the value of the applicant’s actual residence and the land upon which it is located up to two acres, or the minimum family lot size specified by local zoning. The asset restriction adopted by the Town of Sunapee is:

A. Single	<u>\$75,000</u>	B. Married	<u>\$75,000</u>
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Documents required for new applicants.

- 1. Proof of birth
- 2. SSA – 1099 Statement (Social Security Benefit Statement)
- 3. Previous years income tax form – if not filing a federal income tax form, the following forms will be required if applicable: Form 1099 R Distribution of pensions, annuities, any W2 wage statements and 1099 interest statements.
- 4. Bank statements and verification of assets listed.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS
DUE DATE APRIL 15 PRECEDING THE SETTING OF THE TAX RATE

STEP 1
OWNER AND APPLICANT NAME AND ADDRESS

OWNER AND APPLICANT INFORMATION
OWNER
APPLICANT'S LAST NAME APPLICANT'S FIRST NAME MI PHONE NUMBER
MAILING ADDRESS
CITY/TOWN STATE ZIP CODE
PROPERTY ADDRESS TAX MAP BLOCK LOT
IS THIS YOUR PRIMARY RESIDENCE? YES NO

STEP 2
VETERANS' TAX CREDITS AND EXEMPTION

VETERAN'S INFORMATION
1. APPLICANT IS THE:
2. APPLYING FOR:
3. Veteran's Name
4. Date of Entry
5. Date of Discharge/Release (if applicable)
6. Name of Allied Country Served in
7. Branch of Service
8. Please Check One.
9. Does any other eligible Veteran own interest in this property?

STEP 3
EXEMPTIONS

STANDARD EXEMPTIONS
10. Elderly Exemption
11. Improvements to Assist Persons with Disabilities
12. Blind Exemption
LOCAL OPTIONAL EXEMPTIONS (If adopted by city/town)
13. Deaf Exemption, Disabled Exemption, Solar Energy Systems Exemption, Renewable Generation Facilities and Electric Energy Storage Systems Exemption, Electric Energy Storage Systems Exemption, Wind-Powered Energy Systems Exemption, Woodheating Energy Systems Exemption

STEP 4
RESIDENCY

14. NH Resident for One Year preceding April 1 in the year in which the tax credit is claimed (Veterans' Tax Credit)
NH Resident for Five Consecutive Years (Deaf) or At least Five Years (Disabled) preceding April 1 in the year the exemption is claimed
NH Resident for Three Consecutive Years preceding April 1 in the year the exemption is claimed (Elderly Exemption)

STEP 5
OWNERSHIP

15. Do you own 100% interest in this residence? Yes No If NO, what percent (%) do you own?

STEP 6
SIGNATURES

Under penalties of perjury, I declare that I have examined this document and to the best of my belief the information herein is true, correct and complete.
SIGNATURE (IN INK) OF PROPERTY OWNER DATE
SIGNATURE (IN INK) OF PROPERTY OWNER DATE

PROPERTY OWNER NAME

PROPERTY OWNER NAME

TAX MAP | BLOCK | LOT

PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS

MUNICIPAL AUTHORIZATION - TO BE COMPLETED BY MUNICIPAL ASSESSING OFFICIALS

VETERANS' TAX CREDIT

MUNICIPAL TAX MAP [] BLOCK [] LOT [] AMOUNT GRANTED DENIED DATE
[] Veterans' Tax Credit RSA 72:28 (Standard \$50; Optional \$51 up to \$750)
[] All Veterans' Tax Credit RSA 72:28-b (Standard \$50; Optional \$51 up to \$750)
[] Tax Credit for Service-Connected Total Disability (Standard \$700; Optional \$701 up to \$4,000)
[] Surviving Spouse Tax Credit (Standard \$700; Optional \$701 up to \$2,000)
[] Tax Credit for Combat Service pursuant to RSA 72:28-c (\$50 up to \$500)
[] Reviewed documents submitted by applicant (list documents reviewed)
[] Other Information []

VETERANS' EXEMPTION

[] Certain Disabled Veterans' Exemption GRANTED [] DENIED [] []

APPLICABLE ELDERLY, DISABLED AND DEAF EXEMPTION INCOME AND ASSET LIMITS

CONTACT YOUR MUNICIPALITY FOR INCOME AND ASSET LIMITS

Table with columns: Income Limits, Deaf Exemption, Disabled Exemption, Elderly Exemption, Elderly Exemption Per Age Category. Rows include Single, Married, Asset Limits (Single, Married) and age categories (65-74, 75-79, 80+).

STANDARD and LOCAL OPTIONAL EXEMPTIONS

Table with columns: AMOUNT, GRANTED, DENIED, DATE. Rows include Elderly Exemption, Improvements to Assist Persons with Disabilities, Blind Exemption, Deaf Exemption, Disabled Exemption, Electric Energy Storage Systems Exemption, Solar Energy Systems Exemption, Woodheating Energy Systems Exemption, Wind-powered Energy Systems Exemption, Renewable Generation Facilities and Electric Energy Storage Systems.

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

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.
* State Interest and Dividends Tax Form.
* Statement of applicant and spouse's income.
* Property Tax Inventory Form filed in any other town.
* Federal Income Tax Form.

* Documents are considered confidential and must be returned to the applicant once a decision is made on the application.

Municipal Notes

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Table for signatures and dates. Columns: PRINT / TYPE NAME OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL, SIGNATURE (IN INK) OF SELECTMAN / MUNICIPAL ASSESSING OFFICIAL, DATE. Five rows.

PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS

GENERAL INSTRUCTIONS

WHO MAY FILE	Applicant must be qualified as of April 1 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 1 in the year in which the veterans' tax credit is claimed. An applicant must have resided in this state for at least three years preceding April 1 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 grantor/revocable trust, equitable title, or beneficial interest for life in the subject property.		
WHERE TO FILE	Form PA-29 must be filed with the municipal assessing officials of the city/town where the tax credit and/or exemption is being requested.		
WHEN TO FILE	Form PA-29 must be filed by April 15 preceding the setting of the tax rate. The municipal assessing officials shall send written notice to the taxpayer of their decision by July 1 prior to the date of notice of tax. Failure of the municipal assessing officials to respond shall constitute a denial of the application. Example: If you are applying for a tax credit and/or an exemption for the 2023 property taxes, which are due no earlier than December 1, 2023, you have until April 15, 2023, to file this form. The municipal assessing officials have until July 1 to send notice of their decision. Failure of the municipal assessing officials to respond shall constitute a denial of the application. A late response or failure to respond by municipal assessing officials does not extend the appeal period. Date of filing is when the completed application is either hand-delivered to the municipality, postmarked by the post office, or received by an overnight delivery service. Pursuant to RSA 72:33, I-a, "If any person, otherwise qualified to receive an exemption or credit, shall satisfy the selectmen or assessors that he or she was prevented by accident, mistake, or misfortune from filing a permanent application or amended permanent application on or before April 15 of the year in which he or she desires the exemption to begin, said officials may receive the application at a later date and grant an exemption or credit for that tax year..."		
APPEAL PROCEDURE	If an application for a property tax exemption and/or tax credit is denied by the municipality, an applicant may appeal in writing on or before September 1 following the date of notice of tax under RSA 72:1-d, to the NH Board of Tax and Land Appeals (BTLA) or to the Superior Court in the county where the property is located. Example: If you were denied an exemption from your 2022 property taxes, you have until September 1, 2023, to appeal. Forms for appealing to the BTLA may be obtained from the NH BTLA, 107 Pleasant Street, Concord, NH 03301; their website at www.nh.gov/btla ; or by calling (603) 271-2578. Be sure to specify EXEMPTION APPEAL .		
TAX CREDITS	Tax credits approved will be deducted from the 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.		
BLIND EXEMPTION RSA 72:37	\$15,000 (unless the municipality 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 Department of Education.	
ELDERLY EXEMPTIONS RSA 72:39-a	Applicant must have resided in this state for at least three consecutive years preceding April 1 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 five 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 residence per RSA 72:39-a, I(c), which 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 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 and 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 COMPLIANCE	Individuals who need auxiliary aids for effective communication 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.		

PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS

TYPE OF TAX CREDIT or EXEMPTION	AMOUNT GRANTED	WHO MAY APPLY
VETERANS' TAX CREDIT RSA 72:28	\$50 (<i>\$51 up to \$750 upon adoption by the municipality</i>), is subtracted from the taxes due on the applicant's RESIDENTIAL property, occupied as the veteran's principle place of abode. For Veterans' surviving spouse: See RSA 72:28, III. For Proration: See RSA 72:30	Every resident of NH who is a veteran, as defined in RSA 21:50, and served not less than 90 days on active service in the armed forces in any of the qualifying wars or armed conflicts listed in RSA 72:28, and continues to serve or was honorably discharged; or the spouse or surviving spouse of such resident. (NOTE: 'Under Honorable Conditions' does not qualify.)
ALL VETERANS' TAX CREDIT RSA 72:28-b - <i>Must be adopted by Municipality</i>		Every resident of NH who is a veteran, as defined in RSA 21:50, and served not less than 90 days on active service in the armed forces and continues to serve or was honorably discharged; or the spouse or surviving spouse of such resident. (NOTE: 'Under Honorable Conditions' does not qualify.)
SURVIVING SPOUSE TAX CREDIT RSA 72:29-a	\$700 (<i>\$701 up to \$2,000 upon adoption by the municipality per RSA 72:27-a</i>), is subtracted from taxes due on the applicant's property, residential or other.	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 (<i>\$701 up to \$4,000 upon adoption by the municipality pursuant to RSA 72:27-a</i>), 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 or an officer honorably separated from military service and who has a total and permanent service-connected disability; • Is a double amputee or paraplegic because of service-connected injury; or • Is the surviving spouse of above qualified veteran and remains single.
TAX CREDIT FOR COMBAT SERVICE RSA 72:28-C <i>Must be adopted by Municipality</i>	\$50 up to \$500 upon adoption by the municipality pursuant to RSA 72:27-a is subtracted from the property taxes due on the applicant's residential property.	Every resident of this state engaged at any point during the taxable period in combat service as a member of the NH National Guard or a reserve member of the United States Armed Forces called to active duty. The application for the tax credit must be accompanied by the service member's military orders.
CERTAIN DISABLED VETERANS - EXEMPTION RSA 72:36-a "...shall be exempt from all taxation on said homestead..."	Any person who: <ul style="list-style-type: none"> • Has been discharged under conditions other than dishonorable, or an officer who has been honorably separated from military service; • Owns a specially adapted homestead which has been acquired with the assistance of the Veterans Administration or by using proceeds from the sale of any previous homestead which was acquired with the assistance of the Veterans Administration; and • Is 100 percent permanently and totally disabled as prescribed in 38 C.F.R 3.340, total and permanent total ratings and unemployability; or is a double amputee of the upper or lower extremities or any combination thereof, or paraplegic, as the result of service connection; or has blindness of both eyes with visual acuity of 5/200 or less, as the result of service connection. <p>The surviving spouse of an eligible veteran may also apply. Satisfactory proof of such service connection disability must be furnished to the assessor.</p>	

A list of the Veterans' qualifying medals and discharge papers can be found at: <http://www.revenue.nh.gov/mun-prop/property/exemptions-tax-credits.htm>

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 DEAF OR SEVERELY HEARING IMPAIRED PERSONS 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 resided on such real estate.

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

EXEMPTION	AMOUNT OF EXEMPTION	WHO MAY APPLY
DISABLED EXEMPTION RSA 72:37-b	The 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 municipality per RSA 72:27-a.	Any person eligible under the Federal Social Security Act for benefits to the disabled, and who has been a New Hampshire resident for at least five years by April 1 of the year the exemption is claimed. NOTE: See Financial Qualifications on Page 3.
DEAF EXEMPTION RSA 72:38-b	\$15,000 (<i>unless the municipality votes an increase</i>) is subtracted from the assessed valuation.	NH residents who are deaf or severely hearing impaired, have been a NH resident for more than five consecutive years, and meet the income and asset requirements.

PERMANENT APPLICATION FOR PROPERTY TAX CREDITS/EXEMPTIONS

OPTIONAL EXEMPTIONS BELOW MUST BE ADOPTED BY THE MUNICIPALITY BEFORE ANYONE MAY APPLY <i>continued</i>		
EXEMPTION	AMOUNT OF EXEMPTION	WHO MAY APPLY
SOLAR ENERGY SYSTEMS RSA 72:61 and RSA 72:62	Determined by vote of the municipality pursuant to RSA 72:62.	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 and RSA 72:70	Determined by vote of the municipality pursuant to RSA 72:70.	Any person owning real property equipped with a woodheating energy system, as defined in RSA 72:69.
WIND-POWERED ENERGY SYSTEMS RSA 72:65 and RSA 72:66	Determined by vote of the municipality pursuant to RSA 72:66.	Any person owning real property equipped with a wind-powered energy system, as defined in RSA 72:65.
ELECTRIC ENERGY STORAGE SYSTEMS RSA 72:84 and RSA 72:85	Determined by vote of the municipality pursuant to RSA 72:85.	Any person owning real property equipped with an electrical energy storage system, as defined in RSA 72:84.
RENEWABLE GENERATION AND ELECTRIC ENERGY STORAGE SYSTEMS RSA 72:87	Determined by vote of the municipality pursuant to RSA 72:87.	Any person owning a renewable generation facility, as defined in RSA 72:73, an electrical energy storage system, as defined in RSA 72:84, and any person or facility qualifying for exemption as defined in RSA 72:87.

ELDERLY TAX EXEMPTION QUALIFICATIONS WORKSHEET

RSA 72:33, VI allows Selectmen or Assessing Officials to require those receiving tax exemptions or credits to re-file their qualifying information periodically but no more frequently than annually. Failure to file such periodic statements may, at the discretion of the Assessing Officials, result in a loss of the exemption or tax credit for that year.

Town of Sunapee, NH 23 Edgemont Road Sunapee, NH 03782

This worksheet is to be completed and submitted along with completed Form PA-29, Permanent Application for Property Tax Credit/Exemptions. All information supplied will be treated confidentially and any supporting documents will be returned upon approval or denial of the application. Please note the following **Income and Asset Limits** when considering submission of your application:

INCOME LIMITS: Single [**\$ 34,000**] Married [**\$ 41,000**]

ASSET LIMIT: Single [**\$ 75,000**] Married [**\$ 75,000**]

If you hold a life estate in the property or your property is owned by a trust, you must also submit a completed form PA33 (Statement of Qualification) **and** submit a copy of the deed showing the assigned ownership of the life estate **or** a copy of the Declaration of Trust, including a list of beneficiaries **or** a completed Certification of Trust per RSA 564-B: 10-1013.

Please print all information clearly:

Applicant's Name: _____

Spouse's Name: _____

Property Address: _____

Mailing Address: _____

Date of NH Residency _____

(Three-year NH residency for elderly exemption, Five-year NH residency for all other exemptions.)

INCOME:

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

SOURCE: (Net income)	Applicant:	Applicant's Spouse:	Supporting Documentation
Social Security:	\$ _____	\$ _____	_____
Pension & Retirement	\$ _____	\$ _____	_____
Wages:	\$ _____	\$ _____	_____
Rental Income:	\$ _____	\$ _____	_____
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 here if the applicant or applicant's 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 the greater of 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 Sunapee, NH. I release all persons whomsoever from any liability resulting from the release of this information.

APPLICANT'S SIGNATURE: _____ DATE: _____

PRINTED NAME: _____

SPOUSE'S SIGNATURE: _____ DATE: _____

PRINTED NAME: _____

TELEPHONE NUMBER: _____

THIS QUESTIONNAIRE WILL BE KEPT CONFIDENTIAL EXCEPT THAT THE COMMISSIONER OF THE DEPARTMENT OF REVENUE ADMINISTRATION OR HIS DESIGNEE SHALL HAVE ACCESS TO IT DURING THE DEPARTMENT'S FIVE YEAR ASSESSMENT REVIEW OF ASSESSING PRACTICES (RSA 21-J:11-a).

PLEASE RETURN THIS QUESTIONNAIRE BY APRIL 15.

TITLE V TAXATION

CHAPTER 72 PERSONS AND PROPERTY LIABLE TO TAXATION

Property Taxes

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, eff. July 23, 1996. 2003, 299:14, 15, eff. April 1, 2003. 2004, 238:3, eff. June 15, 2004. 2006, 212:1, eff. June 1, 2006.