

Surviving Spouse Tax Credit

If you are the surviving spouse of any person who was killed or died while on active duty in the armed forces of the United States or any of the armed forces of any of the governments associated with the United States in the wars, conflicts or armed conflicts, or combat zones as listed for the Veterans' Tax Credit, you may receive a tax credit in the amount of \$700 for the taxes due upon your real and personal property, whether residential or not, in the same municipality where you are a resident. There are no income or net asset limitations for this tax credit. You must apply for this exemption by April 15th of the year preceding the setting of the tax rate. ([State law RSA 72:33](#)). Contact the Select Board's Office for additional information or assistance.

If you are at least 65 years old or eligible under Title II or Title XVI of the federal Social Security Act for benefits for the disabled; have owned your homestead for at least 5 consecutive years if the you are an elderly applicant or for at least one year if you are a disabled applicant; and are living in the home, the Board of Selectmen may annually grant you a tax deferral for all or part of the taxes due, plus annual interest at 5 percent, if in their opinion the tax liability causes you an undue hardship or possible loss of the property. The total of tax liens on a particular property shall not be more than 85% of its equity value. There are no income or net asset limitations for this tax credit. You must apply for this exemption by April 15th of the year preceding the setting of the tax rate ([State law RSA 72:33](#)). Contact the Select Board's Office for additional information or assistance.