

(See other side for Exemption Law)

Exemption Claim for War Veterans, Their Wives or Widows

This application must be filled out and sworn to before any exemption will be allowed

Gilmanston N. H., April, 14 1947

To the Selectmen, Board of Assessors of the City, Town of Gilmanston

The undersigned requests, under the provisions of Chapter 73, Revised Laws of N. H. that he be exempted from taxation upon his poll and property as herein provided.

Your applicant respectfully represents that he is the widow—wife of

Morton H. MacKenzie

who served in the military—naval service of the United States in the War of the Rebellion, or Spanish-American War, or Philippine Insurrection or World War I or II and was honorably discharged therefrom; that the whole estate, real and personal, of himself and wife, does not amount in value to the sum of five thousand dollars (\$5,000).

And your applicant presents the following particulars:

1. Full name of applicant Morton Holden MacKenzie
2. Residence of applicant April 1, 19 Gilmanston
3. Date of enrollment of veteran Oct. 5, 1944
4. Date of discharge March 5, 1946 Number pension certificate
5. List of real estate owned either wholly or in part by applicant or his wife, husband, on April 1, 1947:

Description of Each Lot or Parcel	Names of Owners of Record	Assessed Value
<u>Land + Buildings</u>	<u>Morton + Mildred MacKenzie</u>	\$
.....
.....

7. List of personal property owned by applicant or his wife, husband on April 1, 1947:
- | | |
|--|---------|
| Money at interest, including deposits in savings banks | \$..... |
| Amount of debts due applicant | \$..... |
| Cash on hand, including deposits in national banks and trust companies | \$..... |
| Goods, wares, merchandise or other stock in trade valued at | \$..... |
| Vessels at home or abroad valued at | \$..... |
| Shares in incorporated company valued at | \$..... |
| Public stocks, bonds and securities of all kinds valued at | \$..... |
| Automobiles valued at | \$..... |
| Jewelry valued at | \$..... |
| Furniture valued at | \$..... |
| U. S. Bonds and stamps | \$..... |
| Horses, cows, or other live stock valued at | \$..... |
| Cash surrender value of life insurance policies | \$..... |
| Other personal property valued at | \$..... |
| Total \$..... | |

The above list comprises all the property, real and personal, either within or without the state, of every kind and nature owned by applicant or his wife, husband.

If there is any mortgage, lien or other bona fide incumbrance on the above or if it has been pledged as security for a debt, state how much and by whom held \$2,500

Leominster Savings Bank

(Signature) Morton H. MacKenzie

ss., April 14, 1947

Then personally appeared and took oath to the above statement, Before me

Assessor of Taxes or Justice of the Peace

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1000 100

REVISED LAWS OF NEW HAMPSHIRE, 1942, CHAPTER 73 AS
AMENDED BY CHAPTERS 173 AND 174, LAWS OF 1943

1. **Persons Liable.** A poll tax of two dollars shall be assessed on every inhabitant of the state from twenty-one to seventy years of age, whether a citizen of the United States or an alien, except paupers, insane persons, the widow of any soldier, sailor, or marine who served in the army, navy, or marine corps in any war in which the United States was engaged, and others exempt by special provisions of law.

2. **Veteran's Exemption.** (As amended by Laws of 1943.) Any veteran of any war in which the United States has been engaged, or of the World War II, who shall present to the selectmen or assessors of the town in which he lives, for inspection and record, his pension certificate awarding to him an invalid pension of any amount, or an honorable discharge from the service of the United States in such war, shall thereafter be exempt from the levy of a poll tax.

3. **Record of Discharge, etc.** The selectmen shall record the number of said certificates or discharge, the name of the person, the command in which he served and the rate of pension, if any, in a book to be kept for that purpose.

4. **Disability Exemption: Definition.** (As amended by Laws of 1943.) The selectmen of towns and the assessors of cities may in their discretion exempt any other veteran of any such war who is disabled in consequence of such service, from paying a poll tax. The word "veteran" as used in this section and in section 2 shall include those who were members of any branch of the armed forces and also any woman's auxiliary service to such armed forces the members of which were subject to and under military law.

5. **Military Service Exemption.** (As amended by Laws of 1943.) Any person in the military service during the World War II shall be exempt from any poll, whether falling due prior to or during his period of military service. The term "person in military service" as used in this section shall include the following persons and no others: All members of the army of the United States, the United States navy, the marine corps, the coast guard, or other branches of the armed forces, any woman's auxiliary service to the armed forces, the members of which are subject to and under military law, and officers of the public health service detailed by proper authority for duty either with the army or the navy. The term "military service" as used herein shall signify federal service on active duty with any branch of the service heretofore referred to, as well as training or education under the supervision of the United States preliminary to induction into military service. The terms "active service" or "active duty" shall include the period during which a person in military service is absent from duty on account of sickness, wounds, leave, or other lawful cause. The term "period of military service" as used herein shall include the time between the following dates: For persons in active service May 23, 1941, it shall begin with that date; for persons entering active service after May 23, 1941, with the date of entering active service, and in each case shall end with the date of discharge from active service or death while in active service.

29. **Service Exemption.** (As amended by Special Session Laws of 1944.) Any veteran who is a resident of this state and who served for thirty days or more in any war in which the United States has been engaged, or in World War II, and received an honorable discharge from the service of the United States in such war, and the wife or widow of any such veteran, in consideration or recognition of such service, shall be exempt each year from taxation upon his taxable property to the value of one thousand dollars; provided that before April fifteenth of each year he shall file with the selectmen or assessors his application therefor, under oath, on blanks prescribed by the state tax commission, showing that he and his wife do not own property, exclusive of any bona fide encumbrances thereon, to the value of five thousand dollars. In case such veteran shall satisfy the selectmen or assessors that he was prevented from filing said statement through accident, mistake or misfortune, said selectmen or assessors may receive such statement at a later date and grant an exemption thereunder. If such veteran is totally and permanently disabled from such service connection he and his wife or widow shall be exempt each year from taxation upon his taxable property to the value of three thousand dollars, provided he and his wife do not own property to the value of five thousand dollars, as hereinbefore provided. In case such veteran shall own taxable property in more than one town he shall take his exemption first in the town where he resides. If he does not own the exemption limit in value of taxable property in the town where he resides, he shall be entitled to take the balance of such exemption in any other town in the state where he owns taxable property.

Sturminster N.H.
R. F. 1
Morton MacKays

