



***City of Portsmouth***  
***Assessor's Office***

**72:38-a**

**Tax Deferral for Elderly and Disabled**

RSA 72:38-a: <http://www.gencourt.state.nh.us/rsa/html/v/72/72-38-a.htm>

Taxpayers that are 65 years or older or eligible under Title II or Title XVI of the federal Social security Act for benefits for the disable may qualify for a tax deferral program in accordance with RSA 72:38-a.

Application: <http://revenue.nh.gov/forms/documents/pa-30-ext.pdf>

**FILING DEADLINE**

No person shall be entitled to the deferral under this section unless the person has filed with the selectmen or assessors, by March 1 following the date of notice of tax. Any person who changes residence after filing such a permanent application shall file an amended permanent application on or before December 1 immediately following the change of residence.

**City of Portsmouth Assessor's Office**  
**1 Junkins Ave.**  
**Portsmouth, NH 03801**

**Phone: 603-610-7249**

## **72:38-a Tax Deferral for Elderly and Disabled**

### ***QUALIFICATION INFORMATION***

#### **GUIDELINES**

Any resident property owner may apply for a tax deferral if the person:

- is either at least 65 years old or eligible under Title II or Title XVI of the federal Social Security Act for benefits for the disabled; and
- Has owned the homestead for at least 5 consecutive years if the person qualifies as an elderly applicant, or has owned the homestead for at least one year if the person qualifies as a disabled applicant; and
- Is living in the home.

#### **PROVISIONS**

The assessing officials may annually grant a person qualified under this paragraph a tax deferral for all or part of the taxes due, plus annual interest at five percent (5%), if in their opinion the tax liability causes the taxpayer an undue hardship or possible loss of the property. The total of tax deferrals on a particular property shall not be more than eighty five percent (85%) of its assessed value.

A tax deferral shall be subject to any prior liens on the property and shall be treated as such in any foreclosure proceedings.

If the property is subject to a mortgage, the owner must have the mortgage holder's approval of the tax deferral. Such approval does not grant the town a preferential lien.

When the owner of a property subject to a tax deferral dies, the heirs, heirs-at-law, assignee or devisee shall have first priority to redeem the estate by paying in full the deferred taxes plus any interest due. If the heirs, heirs-at-law, assignees, or devisees do not redeem the property within nine (9) months of the date of death of the property owner, the municipality may commit the accrued amount of the deferral to the collector of taxes with a warrant signed by the assessing officials requiring him or her to collect it. The collector of taxes shall have the same rights and remedies in relation thereto as provided in RSA 76:13 and RSA 80. Prior to holding a tax sale or executing a priority tax lien under RSA 80:59, the collector shall at least thirty (30) days prior to such tax sale or tax lien execution, send notice by certified or registered mail, to the last known post office address of the current owner, if known, or to the last known address of the deceased taxpayer, and to all mortgagees from whom permission has been sought pursuant to the preceding paragraph of this section. Any person with a legal interest in the property may redeem it, either prior to the tax sale or tax lien execution, or subsequently as set forth in RSA 80:32 or RSA 80:69.

To perfect the lien the assessing officials shall file notice of each tax deferral granted, within thirty (30) days, with the registry of deeds of the county in which the property is indicated to perfect it.

#### **FILING DEADLINE**

The completed Form PA-30 along with the income and asset qualification sheet shall be filed by March 1st following the date of notice of tax. Example: If you are applying for an exemption from your 2015 property taxes, which are due no earlier than December 1, 2015, then you have until March 1, 2016.

**PORTSMOUTH ELDERLY AND DISABLED TAX DEFERRAL RSA 72:38-a  
QUALIFICATION SHEET  
FOR TAX YEAR 20\_\_**

A/D \_\_\_\_\_  
By \_\_\_\_\_

Please print all information clearly:

Applicant's Name: \_\_\_\_\_ Telephone # \_\_\_\_\_

Spouse's Name: \_\_\_\_\_ Parcel ID: \_\_\_\_\_

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

Mailing Address: \_\_\_\_\_

Age \_\_\_\_\_ Date of Birth \_\_\_\_\_ Spouse's Date of Birth \_\_\_\_\_ Spouse's Age \_\_\_\_\_

Marital Status: Married \_\_\_\_\_ Single \_\_\_\_\_ Widow(er) \_\_\_\_\_

Residence Owned: Solely \_\_\_\_\_ with Spouse \_\_\_\_\_ with Other(s) \_\_\_\_\_ Trust \_\_\_\_\_

Life Estate \_\_\_\_\_ Joint Tenants \_\_\_\_\_ Tenants in Common \_\_\_\_\_

Number of Years Owned Residence \_\_\_\_\_

I have been a legal resident of NH since \_\_\_\_\_

**PROOF OF RESIDENCY REQUIREMENTS**

**Copy of current drivers license, vehicle registration or voter's certificate must be submitted.**

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

*Under penalties of perjury, I hereby declare that the statements made within this application are true.*

**Please note:** Attach or bring copies of your end of year Social Security statements, interest and dividends forms, bank statements, a copy of your current Federal Income Tax Return or any other statements required to verify income and assets stated above. **Attach a copy of current Drivers License** and **Vehicle Registration** when filing.

## ANNUAL INCOME

Please list the source and amount of all income for both you and your spouse.  
**(Supporting documentation must be included.)**

<b>SOURCE:</b>	<b>Applicant: Annual Income</b>	<b>Applicant's Spouse: Annual Income</b>	<b><u>Required Supporting Documentation</u></b>
Social Security:	\$ _____	\$ _____	1099-Social Sec Benefit
Pension & Retirement:	\$ _____	\$ _____	1099 or End of year Statement
Employment/Wages:	\$ _____	\$ _____	W-2 Wage or 1099
Rental Income:	\$ _____	\$ _____	Lease
Dividends/Annuities:	\$ _____	\$ _____	1099-R Distribution
Interest Income:	\$ _____	\$ _____	1099-INT Interest Income
Alimony/Child Support:	\$ _____	\$ _____	Tax Return/Bank Statement
Other	\$ _____	\$ _____	as required
<b>TOTALS:</b>	<b>\$ _____</b>	<b>\$ _____</b>	

Do you have a reverse mortgage or have you refinanced your home this year? \_\_\_\_\_ Yes \_\_\_\_\_ No

If yes, amount received this year \$ \_\_\_\_\_ Date Received: \_\_\_\_\_

**TOTAL COMBINED INCOME: \$ \_\_\_\_\_**

**Please submit a copy of the prior year's Federal Income Tax Return and Schedules if filed with the Internal Revenue Service and the State's Interest and Dividend Form, if applicable.**

**Check here if the applicant or applicant's spouse was not required to file a Federal Income Tax Return.**

Applicant: \_\_\_\_\_ Applicant's Spouse: \_\_\_\_\_

**If not, IRS Form 4506-T must be completed and sent to the IRS and their response to you submitted to the Assessor's Office before the exemption will be approved.**

To obtain a copy of this form please go to <http://www.irs.gov/pub/irs-pdf/f4506t.pdf> or contact the Assessor's Office at (603) 610-7249.

# ASSETS

Submit copies of the following statements for the past 12 months:

<u>INSTITUTION NAME:</u>	<u>TYPE:</u>	<u>APPLICANT</u>	<u>SPOUSE</u>
_____	<b>Checking</b>	\$ _____	\$ _____
_____	<b>Savings</b>	\$ _____	\$ _____

Submit copy of Year-end statements for all items listed below

_____	<b>Money Mkt</b>	\$ _____	\$ _____
_____	<b>IRA</b>	\$ _____	\$ _____
_____	<b>CD's</b>	\$ _____	\$ _____
_____	<b>Stocks</b>	\$ _____	\$ _____
_____	<b>Bonds</b>	\$ _____	\$ _____
_____	<b>Annuities</b>	\$ _____	\$ _____
	<b>Total</b>	\$ _____	\$ _____

**VEHICLES:** Please provide the following information along with a copy of your current vehicle registration: (please include any RV's) the best estimation is to either call a car dealer or use the value in Kelley Blue Book.

Car make \_\_\_\_\_ model \_\_\_\_\_ year \_\_\_\_\_ mileage \_\_\_\_\_ est. value: \_\_\_\_\_  
Car make \_\_\_\_\_ model \_\_\_\_\_ year \_\_\_\_\_ mileage \_\_\_\_\_ est. value: \_\_\_\_\_  
Boat make \_\_\_\_\_ model \_\_\_\_\_ year \_\_\_\_\_ est. value: \_\_\_\_\_  
RV make \_\_\_\_\_ model \_\_\_\_\_ year \_\_\_\_\_ mileage \_\_\_\_\_ est. value: \_\_\_\_\_  
Other \_\_\_\_\_ model \_\_\_\_\_ year \_\_\_\_\_ mileage \_\_\_\_\_ est. value: \_\_\_\_\_

**REAL ESTATE:** (in or out of state) EXCEPT the residence where the exemption is claimed:

Property type \_\_\_\_\_ Town & State \_\_\_\_\_

Mortgage/Lien? \_\_\_\_ Yes \_\_\_\_ No Assessed Value: \_\_\_\_\_ **(PLEASE PROVIDE TAX BILL)**

Current Value of household goods-appliances, furniture, etc. \$ \_\_\_\_\_

Value of personal assets- furs, coins, jewelry, antiques, etc. \$ \_\_\_\_\_

Other Assets \$ \_\_\_\_\_

**TOTAL ASSETS:** \$ \_\_\_\_\_