

TOWN OF SULLIVAN, NH

**ELDERLY OR DISABLED PROPERTY TAX DEFERRAL (RSA 72:39-A)
REQUIRED BY STATUTE**

Applications must be submitted by March 1st following the issuance of the final tax bill.

QUALIFICATIONS:

- Applicant is at least 65 years of age or eligible under Title II or Title XVI of the Federal Social Security Act for benefits for the disabled.
- Has owned the property for at least five consecutive years if elderly, or one year if disabled.
- Must reside at the property for which the deferral is applied.
- If property is subject to a mortgage, mortgage holder must approve.
- Tax deferral may be granted if, in the opinion of the Assessors/Board of Selectmen, the tax liability causes the taxpayer an undue hardship or possible loss of property.

WHAT'S REQUIRED TO APPLY:

PA-30
Deferral Worksheet

Last Updated: April 20, 2018

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OTHER IMPORTANT INFORMATION AND DEFINITIONS

(for more detail refer to the specific NH Revised Statutes Annotated (RSA))

The surviving spouse of an eligible Veteran may continue to receive the credit.

It is the responsibility of the taxpayer to properly and timely apply for any exemption, credit or deferral.

It is the responsibility of the taxpayer to notify the Town of any address change to insure exemptions, credits and deferrals are applied to your current resident and for accurate mailing of tax bills.

Exemptions and credits are applied as of April 1st of each tax year. If an eligible taxpayer receiving an exemption or credit changes residence at any time of the year, the exemption or credit will remain in place until the April 1st following the change in residence.

The term "resident" as used in RSA 72:28 (Veteran Tax Credit) shall mean a person who has residence in this state for at least one year preceding April 1st in the year in which the tax credit is claimed.

The term "residential real estate" as used in RSA 72:28 – 34, inclusive, shall mean the real estate which the person qualified for an exemption or credit occupies as the principal place of abode together with any land or buildings appurtenant thereto.

An "exemption" is an amount by which the total assessed property value is reduced.

A "credit" is an amount of money by which the total tax bill is reduced.

The term "surviving spouse" shall not include a surviving spouse who has remarried.

Ownership of real estate, as expressed by such words as "owner", "owned" or "own" shall include those who have equitable title (like a trust) or the beneficial interest for life (like a life estate).

For purposes of qualifying for exemptions, "net assets" are calculated by 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.

Solar Energy System is defined as "A system which utilizes solar energy to heat or cool the interior of a building or to heat water for use in a building and which includes one or more collectors and a storage container". The definition also includes a system that provides electricity for a building by the use of photovoltaic panels.

Wood-heating Energy System is defined as "A wood burning appliance designed to operate as a central heating system to heat the interior of a building. The appliance may burn wood solely or burn wood in combination with another fuel. A central heating system shall include a central appliance to distribute heat by a series of pipes, ducts or similar distribution system throughout a single building or group of buildings. A wood burning appliance shall not include a fireplace, meaning a hearth, fire chamber or similarly prepared place with a chimney intended to be usable in an open configuration whether or not it may also be closed and operated closed; or a wood stove meaning a wood burning appliance designed for space heating purposes which does not operate as a central heating system or as a sole source of heat.

For purposes of any Solar or Wood-heating Energy System exemption a physical inspection of the improvement is required as are subsequent inspections at the Assessor's discretion, to insure working condition.

Last Updated: April 20, 2017

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FORM
PA-30

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
ELDERLY AND DISABLED TAX DEFERRAL APPLICATION
DUE MARCH 1 FOLLOWING THE NOTICE OF TAX

	OWNER AND APPLICANT INFORMATION						
STEP 1 OWNER AND APPLICANT NAME AND ADDRESS	OWNER					If required, is a PA-33 on file?	
						<input type="radio"/> YES <input type="radio"/> NO	
	APPLICANT'S LAST NAME			APPLICANT'S FIRST NAME		MI	
	APPLICANT'S LAST NAME			APPLICANT'S FIRST NAME		MI	
STREET ADDRESS							
MAILING ADDRESS (if different from above)							
CITY/TOWN				STATE	ZIPCODE		
STEP 2 PROPERTY LOCATION	PROPERTY LOCATION						
	STREET						
	CITY/TOWN			COUNTY			
NUMBER OF ACRES		TAX MAP	BLOCK	LOT	BOOK	PAGE	
STEP 3 TO BE COMPLETED BY PROPERTY OWNER	(a) Tax year for which the deferral is requested						
	(b) Amount of requested tax deferral						
	(c) Amount of tax bill						
	(d) Is the applicant:		YES	NO			
	65 or older and has owned homestead for five (5) consecutive years; or		<input type="radio"/>	<input type="radio"/>			
Receives benefits under Title II or Title XVI of the Federal Social Security Act and has owned homestead for one year; and		<input type="radio"/>	<input type="radio"/>				
Living in the home?		<input type="radio"/>	<input type="radio"/>				
STEP 4 OWNER SIGNATURES	I understand that upon approval of this application by the municipal assessing officials, a lien shall be created against the above described property, pursuant to RSA 72:38-a. My signature below indicates my agreement with the obligation incurred against the property described in Step 2 above. 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.						
	TYPE OR PRINT NAME		SIGNATURE (IN INK)		DATE		
	TYPE OR PRINT NAME		SIGNATURE (IN INK)		DATE		
TYPE OR PRINT NAME		SIGNATURE (IN INK)		DATE			
TYPE OR PRINT NAME		SIGNATURE (IN INK)		DATE			

ELDERLY AND DISABLED TAX DEFERRAL APPLICATION

STEP 5 APPROVAL BY THE MORTGAGEE	By signing below, the mortgagee signifies that they do approve and are duly notified that upon approval of this application by the municipal assessing officials, a lien shall be created against the above described property, pursuant to RSA 72:38-a, III.
	_____ NAME OF MORTGAGE HOLDER
	_____ SIGNATURE OF OFFICER OR AGENT FOR MORTGAGEE
	_____ TITLE
	_____ DATE

TO BE COMPLETED BY MUNICIPAL ASSESSING OFFICIALS

STEP 6 AMOUNT OF TAXES DEFERRED	(a) Amount of tax deferred in prior years	<input style="width: 80px; height: 20px;" type="text"/>
	(b) Amount of tax deferred in current year	<input style="width: 80px; height: 20px;" type="text"/>
	(c) Total amount of taxes deferred [6(a) + 6(b)]	<input style="width: 80px; height: 20px;" type="text"/>

STEP 7 PERCENT OF EQUITY VALUE ENCUMBERED	(a) Enter the percentage of total equity value of the property encumbered in prior years	<input style="width: 80px; height: 20px;" type="text"/>
	(b) Enter the percentage of total equity value of the property encumbered in current year	<input style="width: 80px; height: 20px;" type="text"/>
	(c) Percentage of total equity value the property encumbered for: All Years [7(a) + 7(b)]	<input style="width: 80px; height: 20px;" type="text"/>

STEP 8 MUNICIPAL DECISION		GRANTED	DENIED	AMOUNT	DATE
	<input type="checkbox"/> Elderly Tax Deferral	○	○	<input style="width: 80px; height: 20px;" type="text"/>	<input style="width: 80px; height: 20px;" type="text"/>
	<input type="checkbox"/> Disabled Tax Deferral	○	○	<input style="width: 80px; height: 20px;" type="text"/>	<input style="width: 80px; height: 20px;" type="text"/>
	For Deferrals: This page must be returned to the property owner after approval or denial, on or before July 1, following the date of Notice of Tax as defined in RSA 72:1-d, by first class mail. (RSA 72:34, IV)				
	Reason for Denial <div style="border: 1px solid black; height: 40px; width: 100%;"></div>				

STEP 9 APPROVAL OF A MAJORITY OF SELECTMEN / MUNICIPAL ASSESSING OFFICIALS	PRINT / TYPE NAME OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	SIGNATURE (IN INK) OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	DATE
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	PRINT / TYPE NAME OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	SIGNATURE (IN INK) OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	DATE

ELDERLY AND DISABLED TAX DEFERRAL APPLICATION

WHO MAY FILE	Under the provisions of RSA 72:38-a, I, any resident property owner may apply for a tax deferral if they: <ul style="list-style-type: none"> ● Are either at least 65 years of age or eligible under Title II or Title XVI of the Federal Social Security Act for benefits for the disabled; ● Have owned the homestead for at least five consecutive years if elderly or at least one year if disabled; and ● Are living in the home.
WHEN TO FILE	The completed Form PA-30 shall be filed by March 1 following the date of notice of tax. Example: If you are applying for a tax deferral from your 2014 property taxes, which are due no earlier than December 1, 2014, then you have until March 1, 2015 to file this form.
WHERE TO FILE	Once completed and signed in ink, this form shall be filed as follows: Original: Register of Deeds Copy: To the Selectmen / Municipal Assessing Officials of the municipality of your primary residence Copy: Property Owner
TAX DEFERRAL PROVISIONS	The municipal 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, 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 85 percent of its equity 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.
APPEALS	The municipal assessing officials shall send written notice advising the taxpayer of their decision to grant or deny the request for exemption by July 1. Failure of the municipal assessing officials to respond shall constitute a denial of the application. If an application for a property tax deferral is denied, 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 New Hampshire Board of Tax and Land Appeals (BTLA) or the County Superior Court in the county where the property is located. Example: If you were denied a deferral from your 2014 property taxes, you have until September 1, 2015 to appeal. Forms for appealing to the Board of Tax and Land Appeals may be obtained from the New Hampshire Board of Tax and Land Appeals, 107 Pleasant Street, Concord, NH 03301, by calling (603) 271-2578 or by visiting their website at www.nh.gov/btla . Be sure to specify that you are appealing the Elderly or Disabled Tax Deferral application denial.
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.
NEED HELP	Contact your local municipality or the Municipal and Property Division at (603) 230-5950; or visit the department's website at www.revenue.nh.gov/forms .

LINE-BY-LINE INSTRUCTIONS

STEP 1	Enter the complete name and address of the property owner(s) requesting a tax deferral under RSA 72:38-a.
STEP 2	Enter the location, street address, municipality, county, number of acres, tax map, block and lot numbers, and book and page numbers of the property for which the RSA 72:38-a, deferral is requested.
STEP 3	(a) Enter the tax year for which the deferral is requested. (b) Enter the amount of the requested tax deferral. (c) Enter the amount of the tax bill for the year of this application. (d) Check the appropriate boxes to indicate that all of the qualification requirements have been met.
STEP 4	ALL property owners of record must type or print their full name, sign and date in ink, acknowledging that they understand and agree to the obligation incurred against the property by electing a deferral of taxes under RSA 72:38-a. If there are more than four owners, submit a supplemental list of names and signatures.
STEP 5	Enter the name of the mortgage holder and obtain the signature of an authorized agent for the mortgage holder.
STEP 6	The municipal assessing officials shall complete this step. (a) Enter the amount of taxes deferred in prior years. (b) Enter the amount of tax requested for deferral in the current year. (c) The total amount of the tax deferral (Step 6(a) plus Step 6(b)).
STEP 7	The municipal assessing officials shall complete this step. (a) Enter the percentage of the total equity value encumbered under RSA 72:38-a in prior years. (b) Enter the percentage of the total equity value encumbered under RSA 72:38-a in the current year. (c) The percentage of the total equity value encumbered for all years combined (Step 7(a) plus Step 7(b)). If the result of Step 7(c) exceeds 85 percent, this application will be denied pursuant to RSA 72:38-a, I.
STEP 8	The municipal assessing officials shall complete this step. Check applicable box for type of tax deferral. Check whether tax deferral was granted or denied. If granted, enter dollar amount granted. Enter date tax deferral was granted.
STEP 9	Signatures of a majority of the local Selectmen or municipal assessing officials on the lines provided indicates approval.