

FORM  
**PA-30**

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

PLEASE TYPE OR PRINT

<b>STEP 1 PROPERTY OWNER(S)</b>	LAST NAME		FIRST NAME	
	LAST NAME		FIRST NAME	
	STREET ADDRESS			
	ADDRESS (CONTINUED)			
	TOWN/CITY		STATE	ZIP CODE

PLEASE TYPE OR PRINT

<b>STEP 2 PROPERTY LOCATION</b>	STREET			
	TOWN/CITY		COUNTY	
	NUMBER OF ACRES	MAP #	LOT #	PAGE #

<b>STEP 3 TO BE COM- PLETED BY THE PROPERTY OWNER</b>	(a) Tax year for which the deferral is requested			
	(b) Amount of requested tax deferral		\$	
	(c) Amount of Tax Bill		\$	
	(d) Tax year for which the deferral is requested		Yes	No
	Is age 65 or older, or		<input type="checkbox"/>	<input type="checkbox"/>
Receives benefits under Title II or Title XVI of the Federal Social Security act.		<input type="checkbox"/>	<input type="checkbox"/>	
And, the applicant has owned and lived in home for more than 5 years.		<input type="checkbox"/>	<input type="checkbox"/>	

<b>STEP 4 PROP- ERTY OWN- ERS SIGNA- TURES</b>	<b>I understand that upon approval of this application, by the local assessing officials, a deferral shall be created against the previously 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.</b>		
	TYPE OR PRINT NAME (IN BLACK INK)	SIGNATURE (IN BLACK INK)	DATE
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<b>STEP 5 APPROVAL BY THE MORT- GAGEE</b>	NAME OF MORTGAGE HOLDER		
	SIGNATURE OF OFFICER OR AGENT FOR MORTGAGEE	TITLE	DATE
	By signing above, the mortgagee signifies that they do approve and are duly notified that upon approval of this application by the local assessing officials a deferral shall be created against the above described property, pursuant to RSA 72:38-a, III.		

**STEPS BELOW TO BE COMPLETED BY LOCAL ASSESSING OFFICIALS**

<b>STEP 6 AMOUNT OF TAXES DEFERRED</b>	(a) Amount of taxes deferred in prior years	\$
	(b) Amount of taxes deferred in current year	\$
	(c) Total amount of taxes deferred [Step 6(a) plus Step 6(b)]	\$

<b>STEP 7 PERCENT OF EQUITY VALUE ENCUM- BERED</b>	(a) Enter the percentage of total equity value of the property encumbered in Prior Years	%
	(b) Enter the percentage of total equity value of the property encumbered in Current Year	%
	(c) Enter the percentage of total equity value of the property encumbered for All Years	%

<b>STEP 8 APPROVAL OF A MAJORITY OF SELECT- MEN/ ASSES- SORS</b>	TYPE OR PRINT NAME (IN BLACK INK)	SIGNATURE (IN BLACK INK)	DATE
	TYPE OR PRINT NAME (IN BLACK INK)	SIGNATURE (IN BLACK INK)	DATE
	TYPE OR PRINT NAME (IN BLACK INK)	SIGNATURE (IN BLACK INK)	DATE
	TYPE OR PRINT NAME (IN BLACK INK)	SIGNATURE (IN BLACK INK)	DATE
	TYPE OR PRINT NAME (IN BLACK INK)	SIGNATURE (IN BLACK INK)	DATE

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GENERAL INSTRUCTIONS

<b>WHO MAY FILE</b>	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"> <li>• are 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</li> <li>• have owned the homestead for at least 5 years; and</li> <li>• are living in the home.</li> </ul>
<b>WHEN TO FILE</b>	The completed Form PA-30 shall be filed by March 1st following the date of notice of tax. Example: If you are applying for an exemption from you 2005 property taxes, which are due no earlier than December 1, 2005, then you have until March 1, 2006 to file this form.
<b>WHERE TO FILE</b>	Once completed and signed in black ink, this form shall be filed as follows: Original: Register of Deeds. Copy: Local Assessing Officials of the city/town of your primary residence. Copy: Property Owner.
<b>TAX DEFERRAL PROVISIONS</b>	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 5 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.
<b>APPEALS</b>	The assessing officials shall send written notice advising the taxpayer of their decision to grant or deny the request for exemption by July 1st. Failure of the 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 <b>September 1st</b> following the date of notice of tax under RSA 72:1-d to the New Hampshire Board of Tax and Land Appeals or the County Superior Court. Example: If you were denied a deferral from your 2005 property taxes, you have until September 1, 2006 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 or by calling (603) 271-2578 or by visiting their web site at <a href="http://www.nh.gov/btla">www.nh.gov/btla</a> . Be sure to specify that you are appealing the Elderly and Disabled Tax Deferral application denial.
<b>ADA</b>	Individuals who need auxiliary aids for effective communication in programs and services of the department are invited to make their needs and preferences known to the New Hampshire Department of Revenue Administration. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.
<b>NEED HELP</b>	Contact your local municipality or the Property Appraisal Division at (603) 271-2687 or visit the department's web site at <a href="http://www.nh.gov/revenue/forms/fill-in/property_tax_fill.htm">www.nh.gov/revenue/forms/fill-in/property_tax_fill.htm</a> .

LINE-BY-LINE INSTRUCTIONS

<b>STEP 1</b>	Enter the complete name and address of the property owner who is requesting a tax deferral under RSA 72:38-a.
<b>STEP 2</b>	Enter the location, street, municipality, county, number of acres, tax map number, lot number, book number and page number of the property for which the RSA 72:38-a deferral is requested.
<b>STEP 3</b>	(a) Enter the tax year for which the tax 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.
<b>STEP 4</b>	<b>ALL</b> property owners of record must type or print their full name, sign and date in black 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.
<b>STEP 5</b>	Enter the name of the mortgage holder and obtain the signature of an authorized agent for the mortgage.
<b>STEP 6</b>	The local selectmen or tax assessors shall complete this step. (a) Enter the amount of taxes deferred in prior years. (b) Enter the amount of taxes requested for deferral in the current year. (c) Enter the total amount of the tax deferral (Step 6(a) plus Step 6(b).
<b>STEP 7</b>	The local selectmen or tax assessors 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 current year. (c) Enter the percentage of the total equity value encumbered for all years combined. (Step 7(a) plus Step 7(b)). <b>If the result on Step 7(c) exceeds 85 percent, this application will be denied pursuant to RSA 72:38-a, I.</b>
<b>STEP 8</b>	Signatures of a majority of the local selectmen or tax assessors on the lines provided indicates approval.