FOR REGISTER OF DEEDS USE ONLY

FORM
PA-30

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

ELDERLY AND DISABLED TAX DEFERRAL APPLICATION

DUE MARCH 1 FOLLOWING THE NOTICE OF TAX

STEP 1 OWNER AND APPLICANT NAME AND ADDRESS

OWNER AND APPLICANT INFORMATION

OWNER

If required, is a PA-33 on file? ◯ YES ◯ 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	◯	◯
Receives benefits under Title II or Title XVI of the Federal Social Security Act and has owned homestead for one year; and	◯	◯
Living in the home?	◯	◯

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

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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

(b) Amount of tax deferred in current year

(c) Total amount of taxes deferred [6(a) + 6(b)]

STEP 7 PERCENT OF EQUITY VALUE ENCUMBERED

(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) Percentage of total equity value the property encumbered for: All Years [7(a) + 7(b)]

STEP 8 MUNICIPAL DECISION

	GRANTED	DENIED	AMOUNT	DATE
☐ Elderly Tax Deferral	◯	◯		
☐ Disabled Tax Deferral	◯	◯		

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

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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FORM
PA-30

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

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: ● 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.