

PROPERTY TAX RELIEF INFORMATION

**If you are a person who is age 65 or older, a Veteran, or blind,
or have low income or disabilities**

YOU MAY QUALIFY FOR REDUCED OR DEFERRED PROPERTY TAXES

**DEADLINES ARE MARCH 1 for tax deferrals and abatements and
APRIL 15 for exemptions and credits.**

What sort of relief is available?

New Hampshire state law has property tax exemptions for certain people who are age 65 or older, blind,* or deaf,* and allows for one for people who receive SSDI/SSI. People age 65 and over and people receiving SSDI/SSI may have their taxes deferred. State law also allows for the abatement (forgiveness) of prior years' taxes and/or interest for "good cause" such as financial hardship or poverty. There are tax credits for certain Veterans, surviving spouses, and those in combat.

Each of these programs has specific requirements. Cities/towns may choose whether to offer some forms of tax relief, and also may enact different income and asset limits and benefit amounts. Check with your city/town or the Department of Revenue Administration (DRA) to see what the specific requirements are in your city/town.

The State's low & moderate income tax relief program rebates a portion of property taxes for those making under a certain income level. You can apply for this program even if you have already applied for tax relief from your city/town and even if you have not paid those property taxes.

What is the difference between a credit, deferral, and an exemption?

A *credit* is a reduction in the amount of property taxes you owe in a given year.

An *exemption* is a reduction in the value of the property which is taxed.

A *deferral* allows you to pay your property taxes at a later time at a reduced interest rate.

An abatement is a forgiveness of taxes based on an error in the assessment calculation, a disproportionate assessment, or poverty and an inability to pay.

Where do I obtain an application form?

You can obtain an application from your city/town. You must ask for a deferral application (form PA-30) or an exemption / credit form (PA-29). These forms and the application for low & moderate income tax relief can also be downloaded from the Department of Revenue Administration's website (www.revenue.nh.gov), or requested on the "form line," 230-5001. To apply for a tax abatement, use the "Taxpayer's RSA 76:16 Abatement Application to Municipality" available by calling the Board of Tax and Land Appeals (BTLA) at 271-2578, or on its website (nh.gov/btla/forms/index.htm).

When is the filing deadline?

Tax deferral and abatement applications are due March 1st following the date of notice of tax. Exemption/credit forms for the tax year must be filed by April 15th. Applications for the low & moderate income tax relief program must be filed between May 1st and June 30th following the final property tax bill. ALWAYS check with the Department of Revenue Administration in any given year as the due date may change, and forms may have been updated.

What happens next?

The town/city will have until July 1 to make a decision. If the taxpayer disagrees with the town/city's decision or there is no decision, the taxpayer may file an appeal with either the Superior Court or the Board of Tax and Land Appeals (BTLA) by September 1. The BTLA website has a form for filing a BTLA appeal.

Other property tax relief may be available to you!

Other exemptions are available including for home improvements to assist persons with certain disabilities and a total exemption for a specially adapted homestead which has been acquired with the assistance of the Veterans Administration. Other tax credits are available for service-related total disability and in some towns/cities, a credit for combat service. Additional exemptions are available for solar and wind-powered energy, wood-heating energy, and electric energy storage systems.

*NHLA believes a minimum \$15,000 exemption is mandatory for people who are blind, deaf, or severely hearing impaired.

TO APPLY FOR FREE LEGAL HELP ONLINE, GO TO:

www.603LegalAid.org



or call 603 LEGAL AID at 224-3333
Monday to Friday, 9 a.m. to 1 p.m.

