

### **Tax Deferral for Elderly and Disabled (RSA 72:38a)**

- Must be at least 65 years of age or eligible under Title II or Title XVI of the Social Security Act for benefits for the disabled. Applicant may be required to provide the Town with proof of Social Security benefit program for verification prior to final approval.
- Deadline to Apply: on or before March 1 following the date of the notice of tax.
- Must have owned the homestead for at least 5 years and be living in the home.
- If there is a mortgage on the property, must have mortgage holder's approval.
- Must apply each year.
- The total tax deferrals on a particular property shall not be more than 85% of its equity value.