

**ELDERLY & DISABLED TAX DEFERRAL**  
(RSA 72:38a)

**FILING DEADLINE IS**  
**MARCH 1<sup>ST</sup>**  
**FOLLOWING THE DATE OF FINAL TAX BILL**

The following are the qualifications for the Elderly & Disabled Tax Deferral:

1. The deferral only pertains if the property is your principal place of residence.
2. You must have been a resident of the State of New Hampshire for at least the last five consecutive years.
3. You must own the real estate individually or jointly, or if the real estate is owned by your spouse, you must have been married for at least five consecutive years.
4. You must have a net income of less than \$20,350 if single, or if married, a net combined income of less than \$26,400 (including Social Security); and own net assets of \$35,000 or less, excluding the value of your residence.
5. If your home site is on land in excess of the area required by present zoning, the value of the excess must be considered an asset. For example, if you live on a 50 acre home site and zoning requires you to have 5 acres, you must include the market value of the remaining 45 acres as an asset.
6. If claiming the Elderly Deferral you must be at least 65 years of age prior to April 1<sup>st</sup> of the year of which you are claiming.

If claiming the Disabled Deferral you must be eligible under Title II or Title XVI of the federal Social Security Act for benefits for the disabled.

**\*\*\*APPLICATIONS CANNOT BE SUBMITTED UNTIL YOU HAVE  
RECEIVED THE FINAL TAX BILL FOR THE YEAR YOU ARE  
APPLYING FOR\*\*\***