

## **When Can You File an Application?**

Applications for Tax Relief must be submitted to the Portsmouth Department of Social Services between **January 4, 2011 and April 30, 2011**

Applications are taken at the Department of Social Services office, located at 1701 High Street, between the hours of 8:30 a.m. – 4:30 p.m.

Monday - Friday  
(excluding holidays)

**YOU MUST FILE A NEW APPLICATION EACH YEAR TO CONTINUE TAX RELIEF ASSISTANCE**

## **Where Can You Get Applications?**

In addition to Department of Social Services, applications are available from the Commissioner of Revenue and City Treasurer, City Hall, 801 Crawford Parkway, and all public library branches.

The application must be signed and notarized. The Department of Social Services will assist in completing and notarizing applications at no cost.

**APPLICATIONS ARE MAILED THE FIRST PART OF JANUARY TO INDIVIDUALS WHO WERE FOUND ELIGIBLE FOR PROGRAM BENEFITS IN THE PREVIOUS YEAR.**

FOR FURTHER INFORMATION, PLEASE CALL 405-1800, EXT. 8404



## **Tax Relief for the Elderly and Disabled**

The Portsmouth Department of Social Services administers the Tax Relief Program for the Elderly and Disabled for the City of Portsmouth.

The two components of this program are designed to either reduce or freeze the real estate tax liability for elderly and/or disabled homeowners.

### **Tax Exemption**

A percentage of reduction in your tax liability from 110% to 100% is determined by the income scale set by City Council. This change is reflected in the first quarter tax bill of the 2011/2012 tax year. Taxes will continue to change based on assessments or the tax rate. This percentage will be deducted from tax bill total for each quarter. All changes are effective July 1, 2011.

If income and assets are over the income and asset limits for Tax Exemption, the household is automatically evaluated for Tax Freeze.

### **Tax Freeze**

While still responsible for the payment of real estate taxes, the amount the homeowner pays will be frozen at the appropriate tax year for homeowners that continue to be eligible for Tax Freeze and will be frozen at the prior year's tax rate for homeowners new to the program regardless of any increase in assessment or tax rate. All changes are effective July 1, 2011.

**If the household is over the income and assets limits for Tax Freeze, the household is not eligible for Tax Relief**

### **Real Estate Tax Relief Basic Eligibility Criteria**

- The person making application must be sixty-five (65) years of age or permanently and totally disabled as of June 30, 2011.
- The person making application must own or partially own title to the property for which the exemption is claimed. If applicant is a co-owner, the exemption will be prorated.
- The person making application must be living in the home.
- The person making application shall not have disposed of assets to future heirs within the preceding five (5) years if such assets would have made the applicant ineligible.

### **What are the Income and Assets Limits?**

To be eligible for **Tax Exemption** a household must have no more than **\$30,000 gross** annual income and financial assets of no more than **\$75,000** (excluding the value of the home and the land upon which the home sits, up to one acre). Based on annual income for the previous year (2010) and assets as of 12-31-2010

To be eligible for **Tax Freeze**, a household must have income that is between **\$30,001 – \$50,000** and financial assets between **\$75,001 - \$175,000** (excluding the value of the home and the land upon which the home sits, up to one acre). Based on annual income for the previous year (2010) and assets as of 12-31-2010

The first \$7500 of income of a homeowner who is permanently disabled is excluded. The first \$4000 of the income of each relative living in the home is excluded.

**COPIES OF ALL "END OF YEAR" STATEMENTS FOR INCOME AND ASSETS MUST BE PROVIDED**