



Town of Moultonborough
Office of Assessor
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Moultonborough, NH 03254
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Elderly and Disabled Tax Deferral (RSA 72:38-a)

Filing Deadline: March 1st

Qualifications for Tax Deferral for Elderly and Disabled (RSA 72:38-a):

- Applicant is either at least 65 years old **OR** eligible under Title II or Title XVI of the federal Social Security Act for benefits for the disabled; **AND**
 - If at least 65 years old, has owned the property for at least 5 consecutive years; and is living in the home.
 - If disabled, has owned the property for at 1 year; and is living in the home.

Documents Required:

- Proof of residency
- Application for Elderly and Disabled Tax Deferral (PA-30 Form)
- If property is subject to a mortgage, the mortgage holder must approve.
- Trust Documents (Only if property is in a Trust)
 - Statement of Qualification for Property Tax Credit, Exemption, or Tax Deferral (PA-33 Form)

Deferral Details:

- The 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 5%, if in their opinion the tax liability causes the taxpayer an undue hardship or possible loss of the property.
- The total of tax deferrals shall not be more than 85% of its equity value.
- The assessing officials shall file notice of each tax deferral granted, within 30 days, with the Registry of Deeds, to perfect the resulting lien.