

**TAX RELIEF FOR ELDERLY AND DISABLED**  
**INFORMATION SHEET**  
**(FOR APPLICATIONS FILED JANUARY 2 THROUGH APRIL 30, 2007)**

THE PORTSMOUTH DEPARTMENT OF SOCIAL SERVICES ADMINISTERS THE TAX RELIEF PROGRAM 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.

TO BE ELIGIBLE FOR THE **REDUCED TAXES** COMPONENT OF THIS PROGRAM, 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 RESIDENCE). BASED ON ANNUAL INCOME FOR THE PREVIOUS YEAR (2006) AND ASSETS AS OF THE END OF THE PREVIOUS YEAR (12/31/06), A PERCENTAGE OF ABATEMENT, FROM 10% TO 100%, IS DETERMINED BY THE INCOME SCALE SET BY CITY COUNCIL AND THE TAX BILL IS REDUCED BY THAT AMOUNT. THIS CHANGE IS REFLECTED IN THE FIRST QUARTER TAX BILL OF THE 2007/08 TAX YEAR. THE TAXES WILL CONTINUE TO INCREASE BASED ON NEW ASSESSMENTS OR TAX RATE INCREASES AND THE PERCENTAGE DEDUCTED FROM THIS TOTAL EACH QUARTER. **ALL CHANGES ARE EFFECTIVE JULY 1, 2007.** IF INCOME OR ASSETS ARE OVER AND ABOVE LIMITS, THE HOUSEHOLD IS AUTOMATICALLY EVALUATED FOR THE FREEZE COMPONENT.

FOR THE **FREEZE COMPONENT**, INCOME IS BETWEEN **\$30,001 – \$50,000** AND FINANCIAL ASSETS BETWEEN **\$75,001 - \$175,000**. WHILE STILL RESPONSIBLE FOR THE PAYMENT OF REAL ESTATE TAXES, THE AMOUNT THE HOMEOWNER PAYS WILL BE FROZEN AT THE PRIOR YEAR'S AMOUNT (TY 2005/06, REGARDLESS OF ANY INCREASE IN ASSESSMENT OR TAX RATE). **ALL CHANGES ARE EFFECTIVE JULY 1, 2007. IF OVER THE INCOME FINANCIAL LEVELS STATED ABOVE, THE HOUSEHOLD IS NOT ELIGIBLE FOR TAX RELIEF.**

**OTHER ELIGIBILITY CRITERIA ARE:**

- THE PERSON MAKING APPLICATION MUST BE SIXTY-FIVE (65) YEARS OF AGE OR PERMANENTLY AND TOTALLY DISABLED AS OF JUNE 30, 2007.
- 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 AT ALL TIMES.
- 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.

A NEW APPLICATION MUST BE FILED EACH YEAR TO CONTINUE TAX RELIEF. APPLICATIONS WILL BE TAKEN AT THE DEPARTMENT OF SOCIAL SERVICES, 1701 HIGH ST., SUITE 101 STARTING JANUARY 2 THROUGH APRIL 30, 2007 FROM 8 A.M. – 5 P.M. MONDAY-FRIDAY (EXCLUDING HOLIDAYS). FORMS ARE AVAILABLE FROM THE COMMISSIONER OF REVENUE AND CITY TREASURER, CITY HALL, 801 CRAWFORD PARKWAY, AND ALL PUBLIC LIBRARY BRANCHES. THE APPLICATION **MUST BE NOTARIZED AND COPIES OF ALL END OF YEAR STATEMENTS FOR INCOME AND ASSETS MUST BE PROVIDED.** SOCIAL SERVICES WILL ASSIST IN COMPLETING THE APPLICATIONS AND ALSO NOTARIZE THE FORMS AT NO COST. FORMS ARE AUTOMATICALLY 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. 8251.