

**TAX RELIEF FOR THE ELDERLY AND DISABLED**  
**INFORMATION SHEET**  
**2021**  
**(APPLICATIONS FILED JANUARY 1 THROUGH APRIL 30)**

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 THE ELDERLY AND/OR DISABLED HOMEOWNERS.

TO BE ELIGIBLE FOR THE REDUCED TAXERS COMPONENT OF THIS PROGRAM, A HOUSEHOLD MUST HAVE NO MORE THAN \$30,000 GROSS ANNUAL INCOME AND FINANCIAL RESOURCES OF NO MORE THAN \$75,000 (EXCLUDING THE VALUE OF THE RESIDENCE BEING OCCUPIED AND UP TO ONE ACRE). BASED ON ANNUAL INCOME FOR THE PREVIOUS YEAR AND ASSETS AS OF THE END OF THE PREVIOUS YEAR 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 RELECTED IN THE FIRST QUARTER TAX BILL OF THE CITY TAX YEAR. THE TAXES WILL CONTINUE TO INCREASE BASED ON THE NEW ASSESSMENTS OR TAX RATE INCREASES AND THE PERCENTAGE DEDUCTED FROM THIS TOTAL EACH QUARTER. **ALL CHANGES ARE EFFECTIVE JULY 1, OF EACH YEAR.** IF INCOME OR ASSESTS ARE OVER THE ABOVE LIMITS, THE HOUSEHOLD IS AUTOMATICALLY EVALUATED FOR THE FREEZE COMPONENT.

FOR THE FREEZE COMPONENT, INCOME IS BETWEEN \$30,001 - \$50,000 AND ASSETS RESOURCES 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, REGARDLESS OF ANY IONCREASE IN ASSESSMENT OR TAX RATE. **ALL CHANGES ARE EFFECTIVE JULY 1.** IF OVER THE INCOME OR ASSET LEVELS STATED ABOVE, THE HOUSEHOLD IS NOT ELIGIBLE.

**OTHER ELIGIBILITY CRITIERIAS ARE:**

*The person making application must be sixty-five (65) years of age or permanently and totully disabled as of June 30<sup>h</sup> of the immediately preceding taxable year.*

*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. Applications will be taken weekdays 8am – 5pm (hours may change) from January 1 through April 30 \*(excluding holidays and weekends) at the Department of Social Services, 1701 High St., Suite 101. 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 ends of the 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 the program benefits in the previous year. For further information please call (757) 405-1800 EXT. 8333or 8302.