

**Tax Deferral for Elderly and Disabled**

Chapter 72:38-a. The Board of Assessors may annually grant a person qualified under this paragraph a tax lien for all or part of the taxes due, plus annual interest at five (5%) percent, if in their opinion the tax liability causes the taxpayer an undue hardship or possible loss of the property. The total tax liens on a particular property shall not be more than 85% of its equity value.

Please feel free to contact the Assessing Department if you have any questions on Tax Deferrals.

Mary Beth Walker, City Assessor..... 603-692-9518  
General Questions.....603-692-9520