...Commissioner of Revenue Real Estate Tax Relief

Eligibility Requirements

Complete Application:

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1. The title of the property for which deferral is claimed is held, or partially held on January 1 of the taxable year, by the person or persons claiming deferral.

2. The head of the household occupying the dwelling and owning title, or partial title, thereto is sixty-five years or older or totally and permanently disabled not later than December 31 of the year immediately preceding the taxable year. Dwelling must be occupied as the sole dwelling of such person or persons. Dwelling may include mobile homes.

3. The gross combined income of the owner during the year immediately preceding the taxable year shall be determined by the Commissioner of the Revenue to be an amount not to exceed $15,000. Gross combined income shall include all income from all sources of the owner and the owner's relatives living in the dwelling for which the deferral is claimed. The first $4000 of the relative's income is excluded. "Owner" as used herein shall also be construed as "Owners".

4. The total combined financial worth of the owner as of December 31 of the year immediately preceding the taxable year shall be determined by the Commissioner of Revenue to be an amount not to exceed $50,000. The total financial worth shall include the value of all assets, including equitable interest, of the owners, and of the spouse of the owner, and shall exclude the fair market value of the dwelling and land, not exceeding one acre of land, upon which it is situated for which deferral is claimed.

5. Annually, and not later than May 1 of the taxable year, the person or persons claiming a deferral must file a real estate deferral affidavit with the Commissioner of Revenue.

6. The person or persons to whom a deferral has been granted shall on or before December 5 of the tax year for which such deferral is granted make payment to the Treasurer any tax amount not deferred by this application.