

**TOWN OF PORTSMOUTH, RI**  
**TAX DEFERRAL FOR CERTAIN PERSONS AGE SIXTY-FIVE (65) AND OVER AND FOR**  
**PERSONS WITH A DISABILITY**

**Ordinance # 2006-10-10**

Name \_\_\_\_\_ Date of Birth \_\_\_\_\_

Spouse's Name \_\_\_\_\_ Date of Birth \_\_\_\_\_

Map# \_\_\_\_\_ Lot# \_\_\_\_\_ Acct. # \_\_\_\_\_ Phone # \_\_\_\_\_

Is your home a single-family residence (does not apply to condominiums)? \_\_\_\_\_

Is this home the principle residence of you and your spouse (if living) \_\_\_\_\_

To what State do you pay income tax? \_\_\_\_\_ Where are you registered to vote? \_\_\_\_\_  
(appl) (spouse)

Have you and your spouse (if living) resided in the principal residence for the past seven (7) years? \_\_\_\_\_

Is your real estate tax previously billed "not delinquent by more than four (4) quarters?" \_\_\_\_\_

Have you been forced to relocate residence through no fault of yours? \_\_\_\_\_

Is your real estate bill more than ten percent (10%) of the total income of taxpayer, or if living, both spouses? \_\_\_\_\_

**"Total income"** means the total of adjusted gross income per U.S. individual income tax return, Form 1040, 1040-A (or the like) plus non-taxable income such as non-taxed social security benefits, welfare benefits, child support receipts, municipal bond interest receipts and other non-taxable items of income.

**"Person with a disability" for the purpose of this ordinance means a person with a disability as defined in Rhode Island General Laws subsection 42-87-1 (7) (i) and who shall satisfy all of the criteria of subsections listed above.**

**"Deferred Amount" for the purposes of this ordinance means the amount of tax that would otherwise be due and payable if the applicant did not qualify under this program.**

**Application Process:**

- The taxpayer shall initially apply for eligibility in the tax deferral program between the dates of November 1 through December 31, for taxes assessed December 31 of that year. After initial approval, the taxpayer must sign each year thereafter a statement attesting to the fact that the taxpayer and spouse continue to qualify under the ordinance provisions.
- Participation is optional at the taxpayer's option.
- Failure to file subsequent statements of eligibility; or the occurrence of a disqualifying event of a temporary nature; or the elimination of a disqualifying event that no longer applies; shall require re-entry into the program and full reapplication and recertification, and shall nullify any deferral for the tax year in which the disqualifying event occurred, and past deferred amounts shall be due. In such case, the tax shall be calculated as of the year of re-entry into the program.

**Recording of deferral: Lien**

All properties subject to the deferral program will have a notice of tax deferral registered and recorded with the Portsmouth Town Clerk. Normal recording fees will apply.

All taxes deferred and interest (4% compounded annually) thereon shall constitute a lien on the real estate for which the deferment was granted until paid in accordance with the provision of this ordinance.

**Payment of deferral:**

All deferrals must be paid in full within six (6) months of a disqualifying event in the case of a death of the legal owner of the property, at the closing and conveyance in the event of a sale and within three (3) months of any other disqualifying event.

Failure to report the disqualifying event, and/or to pay the deferral tax when due, will carry a maximum penalty of one hundred dollars (\$100) per month, or portion thereof, and applicable interest on the currently assessed tax. Interest will be assessed and due in the same manner as other past due tax receivables and will apply to all amounts previously deferred as well as the current amounts due.

**Appeal**

Appeals of all decisions as to the application, administration, eligibility or other matters relating to this ordinance shall be made in writing according to law.

**ENTER YEARLY AMOUNTS BELOW (Supply copies when available)**

Gross Wages	_____	Supply copy of W-2
Social Security (Applicant)	_____	Supply copy of SSA-1099
Social Security (Spouse)	_____	Supply copy of SSA-1099
Retirement	_____	Supply copy of 1099-R
Pension	_____	Supply copy of W-2P
Other Income	_____	
<b>TOTAL INCOME</b>	<b>( _____ )</b>	

**I HAVE READ IN ITS ENTIRETY ORDINANCE #2006-10-10 "TAX DEFERRAL..."**

I do hereby swear or affirm that the above information is true to the best of my knowledge and belief.

Date \_\_\_\_\_ Signed: \_\_\_\_\_

Subscribed and sworn to before me, by \_\_\_\_\_  
Notary Public

\_\_\_\_\_