

**§6251. Deferral of tax on homestead; joint election; age requirement; filing claim**

**1. Filing claim.** Subject to section 6252, a taxpayer may apply to defer the property taxes on the taxpayer's homestead by filing a claim for deferral with the municipal assessor after January 1st but no later than April 1st of the first year in which deferral is claimed if:

A. The taxpayer filing a claim is 65 years of age or older or is unable to be employed by reason of disability on April 1st of the year in which the claim is filed; [PL 2021, c. 483, Pt. AA, §6 (AMD).]

B. The taxpayer, if the sole owner of the property, has income, as defined in section 5219-KK, subsection 1, paragraph D, of less than \$40,000 for the calendar year immediately preceding the calendar year in which the claim is filed or, for applications filed after January 1, 2024, income of less than \$80,000 for the calendar year immediately preceding the calendar year in which the claim is filed. In the case of property that is owned by more than one owner, all owners together have income, as defined in section 5219-KK, subsection 1, paragraph D, of less than \$40,000 for the calendar year immediately preceding the calendar year in which the claim is filed or, for applications filed after January 1, 2024, income of less than \$80,000 for the calendar year immediately preceding the calendar year in which the claim is filed; [PL 2023, c. 523, Pt. A, §14 (RPR).]

C. The taxpayer, if the sole owner of the property, has liquid assets of less than \$50,000 or, for applications filed after January 1, 2024, less than \$100,000. In the case of property that is owned by more than one owner, all the owners together have liquid assets of less than \$75,000 or, for applications filed after January 1, 2024, less than \$150,000; and [PL 2023, c. 523, Pt. A, §15 (RPR).]

D. The taxpayer's homestead receives a homestead exemption under chapter 105, subchapter 4-B. [PL 2021, c. 483, Pt. AA, §6 (NEW).]

The municipal assessor shall forward each claim filed under this subsection to the bureau within 30 days of receipt and the bureau shall determine if the property is eligible for deferral. Claims must be filed on a form approved by the State Tax Assessor and must include all information requested by the State Tax Assessor, including without limitation the taxpayer's and the taxpayer's direct heirs' contact information. Income and liquid assets of all individual owners of a homestead must be included in an application for deferral.

[PL 2023, c. 523, Pt. A, §§14, 15 (AMD).]

**2. Property tax deferral.** If a taxpayer is determined to be eligible to defer property taxes for any year by filing a claim for deferral under subsection 1, it has the effect of:

A. Deferring the payment of the property taxes levied on the homestead for the municipal fiscal year beginning on or after April 1st of that year; [PL 1989, c. 534, Pt. C, §1 (NEW).]

B. Continuing deferral of the payment by the taxpayer of any property taxes deferred under this chapter for previous years that have not become delinquent under section 6260; and [PL 1989, c. 534, Pt. C, §1 (NEW).]

C. Continuing the deferral of the payment by the taxpayer of any future property taxes for as long as the provisions of section 6252 are met or the taxpayer withdraws from the deferral of future property taxes under this chapter by notifying the bureau as provided in section 6258. [PL 2021, c. 483, Pt. AA, §6 (AMD).]

[PL 2021, c. 483, Pt. AA, §6 (AMD).]

**3. Guardian, conservator and agent compliance.** If a guardian, conservator or agent under a power of attorney or pursuant to a protective arrangement or any other lawful order has been appointed

for a taxpayer otherwise qualified to obtain deferral of taxes under this chapter, the guardian, conservator or agent may act for that taxpayer in complying with this chapter.

[PL 2021, c. 483, Pt. AA, §6 (AMD).]

**4. Trustee compliance.** A trustee of a revocable inter vivos trust, if that trust was created by a taxpayer who is both the trustor and a beneficiary and who is otherwise qualified to obtain a deferral of taxes under this chapter, may act for the taxpayer in complying with this chapter.

[PL 2021, c. 483, Pt. AA, §6 (AMD).]

**5. Spouse not required to claim.**

[PL 2021, c. 483, Pt. AA, §6 (RP).]

**6. Appeal.** A taxpayer aggrieved by the denial of a claim for deferral of homestead property taxes or disqualification from deferral of homestead property taxes may file an appeal of the State Tax Assessor's determination, within 30 days of notification of denial or disqualification by the State Tax Assessor, with the State Board of Property Tax Review as provided in chapter 101, subchapter 2-A.

[PL 2021, c. 630, Pt. B, §6 (AMD).]

#### SECTION HISTORY

PL 1989, c. 534, §C1 (NEW). PL 1989, c. 713, §§2,3 (AMD). PL 1989, c. 875, §E50 (AMD). PL 1993, c. 395, §31 (AMD). PL 2021, c. 483, Pt. AA, §6 (AMD). PL 2021, c. 630, Pt. B, §6 (AMD). PL 2023, c. 360, Pt. A, §§11, 12 (AMD). PL 2023, c. 412, Pt. S, §§6, 7 (AMD). PL 2023, c. 523, Pt. A, §§14, 15 (AMD).

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