

PROPERTY TAX EXEMPTIONS & DEFERRAL FOR DISABLED VETERANS, OLDER CITIZENS, SURVIVING SPOUSES AND MINORS

The Assessors Office receives many inquiries regarding property tax exemptions from taxpayers on limited income who are coping with rising household expenses and property taxes. Fortunately, there are programs to help you meet your tax obligations. These programs, which provide either property tax exemptions or a deferral of taxes, are set forth in different clauses of Section 5 of Chapter 59 of the General Laws of Massachusetts.

Applications are ONLY allowed to be accepted July 1st through the end of March.

The Assessors have briefly outlined the following regulations pertaining to these exemptions:

Clause 41C - Elderly Exemption (\$1,000 up to \$2,000 Tax Exemption)

Must be 65 years of age by July 1st.

For a Single person: Assets not to exceed \$40,000 & Income less than \$20,000 per year.

For a Married person: Assets not to exceed \$55,000 & Income less than \$30,000 per year.

Assets - Excluding assessed value of domicile as of July 1, household items, and motor vehicles. Income includes all gross receipts. Owned and Occupied real estate in MA for 5 years, plus have to have lived in MA for the last ten years. Surviving Spouse must have occupied the property five years. Co-owners (other than spouse) must also qualify.

Clause 17D - For Older citizens, Surviving Spouses and Minors (\$175 up to \$350 Tax Exemption)

Must be 65 years of age by July 1st.

Total worth may not exceed \$40,000 (excluding the assessed value of the domicile as of July 1).

Income not considered when applying for Clause 17D.

A surviving spouse of any age or a qualified minor (a minor who has a deceased parent).

Clause 18 – Hardship

For persons who, because they are aged, infirm and poverty-stricken, cannot make full or partial payment of their property taxes. The decision to grant a Clause 18 exemption is made solely at the discretion of the Assessors.

Clause 37A - Blind (\$500 up to \$1,000 Tax Exemption)

Available to a blind person registered with the Mass. Commission of the Blind. Require Certificate of Blindness.

Clause 22 - Disabled Veterans (\$400 up to \$800 Tax Exemption)

Provides exemptions to certain veterans (and their spouses or surviving spouses) who were not dishonorably discharged and who meet certain residency requirements.

Certification of a war-service connected disability from the Veterans Administration and separation papers (minimum 10% disability).

Must have lived in Massachusetts for not less than 1 year prior to filing for exemption.

Clause 41A - Tax Deferral

Persons must be 65 years or older by July 1 of the year of application.

Massachusetts must have been your domicile for the preceding ten years.

Applicants must have owned and occupied your domicile and any real property in Massachusetts (including present property) for five years.

Gross annual income cannot exceed Single \$61,000, Married \$92,000.

If the applicant meets the requirements, they can defer all or a portion of the taxes for the year. The interest on the amount deferred is four percent (4%) simple interest. The community imposes a lien on the property when the deferral is approved.

If you have any further questions, please contact the Board of Assessors at (508) 660-7315.