

# **TAX ASSISTANCE PROGRAMS**

## **[Fiscal Year 2024]:**

### **Board of Assessors**

#### **Town Hall Room 115**

**135 School Street, Walpole, MA 02081**

**Phone: 508-660-7315**

Office Hours: Monday – Thursday 8 am – 4 pm

Tuesday 8 am – 8 pm

Friday 8 am – 12 pm

### **Tax Exemption for Older Citizens (Clause 41D):**

To qualify, a taxpayer:

- Must be over 65 years of age as of July 1, 2023 **AND**
- Must have primary residence in Massachusetts for ten years and owned property in the state for five years and must have occupied the property as of July 1, 2023 **AND**
- Must have an Income of less than \$26,840 if single, \$40,260 if married **AND**
- Assets not to exceed \$42,600 if single, \$58,575 if married. (Excluded assets are domicile, household items, and motor vehicles.)
- Exemption amount ranges from \$1,000 to \$2,000.

### **Tax Deferral for Older Citizens (Clause 41A):**

To qualify, a taxpayer:

- Must be over 65 years of age as of July 1, 2023 **AND**
- Must have primary residence in Massachusetts for ten years and owned property in the state for five years **AND**
- Must have occupied the property as of July 1, 2023 **AND**
- Gross annual income cannot exceed: Single \$64,000  
Married \$96,000.
- Interest on amount deferred is 4% simple interest.

### **Senior Circuit Breaker Credit: (Income Tax Credit)**

To qualify, a taxpayer:

- Must be 65 or older before January 1, 2023 **AND**
- Must own or rent in Massachusetts as principal residence **AND**
- Must have gross income less than \$64,000 if such person is single and not head of household, less than \$80,000 if such person is head of household, or less than \$96,000 if such person files a joint tax return with spouse **AND**
- Must not have an assessed real estate valuation exceeding \$912,000.

Maximum Credit amount up to \$1,200 of **State Income Tax Credit (Not Property Taxes)**. (ASTM 2009)

### **Senior Property Tax Work-Off Program:**

To qualify, a taxpayer:

- Must be sixty (60) years of age or older as of July 1, 2023 **AND**
- Must own and occupy, as principal place of residence to which the tax work-off credit will be applied, as of July 1, 2023 **AND**
- Must work as a volunteer for a designated Town Department for 91 hours within the tax year.
- Receive up to \$1,500 property tax abatement.

**For applications, contact Council on Aging at 508-668-3330.**

### **Elderly, Surviving Spouse, Minor Child (Clause 17E):**

To qualify, a taxpayer:

- Must be a surviving spouse or surviving minor child and be over 65 years of age as of July 1, 2023 **AND**
- Must have owned and occupied the property for five years **AND**
- Assets not to exceed \$42,600. (Excluded assets are domicile, household items, and motor vehicles.)
- Exemption amount ranges from \$175 to \$350.

### **Disabled Veteran (Clause 22):**

To qualify, a taxpayer:

- Must be a veteran or spouse of a veteran **AND**
- Must have a service-connected disability of 10% or more **AND**
- Certification of war-service connected disability from the Veterans Administration and Separation Papers.
- Must have lived in Massachusetts for not less than 5 years prior to filing exemption.
- Honorably discharged.
- Exemption amount range \$400 up to Full Tax Bill.

### **Blind Person (Clause 37A):**

To qualify, a taxpayer:

- Must be a legal resident of the Commonwealth of Massachusetts **AND**
- Own and occupy the property as his/her domicile as of July 1 2023 **AND**
- You must submit a current "Certificate of Legal Blindness" from the Massachusetts Commission for the Blind.
- Exemption amount ranges from \$500 to \$1,000.