

Qualifications for Senior Person Exemption

Clause 41C

INTRODUCTION

A tax exemption is a discharge from the obligation to pay all or a portion of a tax. Exemptions are conferred by the Legislature on particular categories of persons or properties.

Clause 41C of Section 5 of Chapter 59 provide exemptions to persons 65 years of age or older who satisfy certain whole estate or asset, annual income and residency requirements. Persons 70 or older may, alternatively qualify for an exemption under CI-17D which provide reduced benefits but for which the eligibility requirements are less strict.

ELIGIBILITY REQUIREMENTS

For eligibility, an individual must satisfy requirements relating to

1. Age
2. Ownership of domicile and occupancy
3. Income Tax returns

**** APPLICANT MUST BE:**

- AGE MUST BE 65 YEARS AS OF JULY 1, 2009
- INCOME CANNOT EXCEED: \$20,000 SINGLE PERSON
\$30,000 MARRIED

Income is all sources, for instance: social security, pensions, annuities, interest & dividends, etc.

- ASSETS LIMITATIONS CANNOT EXCEED:
\$40,000 SINGLE PERSON
\$55,000 MARRIED PERSON

Assets are considered bank balances, stocks and bonds, etc.

APPLICATION

Applications must be filed annually with the Assessors by March 31. Filing an application does not entitle the applicant to a delay in tax payments.

DOCUMENTATION

An applicant must provide to the Assessors information to establish eligibility. This information may include, but is not limited to:

1. Birth certificate.
2. Evidence of domicile and occupancy
3. 2008 Income tax returns **OR**
4. 2008 Year end Social Security, Pension, Annuity Statements
5. 2008 Year end Bank Statements
6. 2008 Year end all other income statements

OWNERSHIP

1. To satisfy the ownership requirements, a person's interest in the domicile must be worth at least \$4,000. A person may own his interest solely, as a joint owner or as a tenant in common.
2. The holder of a life estate satisfies this requirement
3. If the domicile is held in a trust, a person can only satisfy the ownership if:
 - a. Is a trustee or co-trustee of that trust **AND**
 - b. Possesses a sufficient beneficial interest in the domicile through that trust.
4. The applicant must have been continuously domiciled in Mass for the 10 years preceding the application and have owned and occupied the property for 5 years.

EXEMPTION AMOUNT

The exemption amount is \$1,000.00.