

FY2020 Real Estate and CPA Exemptions

All applications must be received between July 1, 2019 – April 1, 2020

ELDERLY, SURVIVING SPOUSE, MINOR CHILD

CLAUSE 17D - \$264

To qualify, a taxpayer:

1. Must be 70 years or older **OR** a surviving spouse who has never remarried **OR** a minor child with one deceased parent **AND**
2. Must have owned and occupied the property for five years if you are a senior **AND**
3. Applicants whole estate, excluding the value of the property, may not exceed \$60,203.

AGE, INFIRMITY AND FINANCIAL HARDSHIP

CLAUSE 18 – VARIABLE

Any taxpayer who cannot meet his/her real estate obligation due to AGE AND INFIRMITY AND INSOLVENCY may apply for this exemption. To qualify the applicant must present evidence to the Board of Assessors which corroborates the individual's infirmity **AND** age **AND** inability to pay the assessed tax. This is usually a temporary situation.

TEMPORARY TAX DEFERRAL DUE TO FINANCIAL HARDSHIP

CLAUSE 18A

A taxpayer, of any age, who cannot meet his/her real estate tax obligation due to a change in active military status, unemployment, illness, etc., may be eligible for a temporary tax deferral.

DISABLED VETERAN

WHO IS ELIGIBLE:

CLAUSE 22 – \$400

1. Veterans with a service connected disability of 10% or more.
2. Veterans awarded the Purple Heart.
3. Surviving parents of military personnel who died in military service (Gold Star Parents).
4. Spouses (where the domicile is owned by the veteran's spouse), and surviving spouses (who have never remarried), of veterans entitled under Clause 22.
5. Surviving spouses (who have never remarried) of World War I veterans as long as their assets (whole worth), less any mortgage on the property, do not exceed \$20,000.

CLAUSE 22A – \$750

1. Veterans who (1) suffered in the line of duty the loss or permanent loss of use of one foot or one hand or one eye, **or** (2) received the Congressional Medal of Honor, Distinguished Service Cross, Navy Cross or Air Force Cross.
2. Prisoners of war.

3. Spouses (where the veteran's spouse owns the domicile) or surviving spouses of veterans entitled to exemption under Clause 22A.

CLAUSE 22B – \$1,250

1. Veterans who suffered in the line of duty the loss or permanent loss of use of both feet, both hands, both eyes.

2. Spouses (where veteran's spouse owns the domicile) or surviving spouses of veterans entitled to exemption under Clause 22B.

CLAUSE 22C – \$1,500

1. Veterans who suffered total disability in the line of duty **and** received assistance in acquiring "specially adapted housing" which they own and occupy as their domicile.

2. Spouses (where the veteran's spouse owns the domicile) or surviving spouse of veterans entitled to the exemption under Clause 22C.

CLAUSE 22D – FULL

Surviving spouses (who have never remarried) of (1) military personnel (including members of the National Guard on active duty) who went missing in action during active duty and are presumed to have died, or (2) military personnel (including members of the National Guard on active duty) or veterans who died as a proximate result of injuries sustained or illnesses contracted during active duty service.

CLAUSE 22E – \$1,000

1. Veterans who have a service-connected disability of 100%.

2. Spouses (where the veteran's spouse owns the domicile) or surviving spouses of veterans entitled to exemption under Clause 22E.

CLAUSE 22F – FULL

1. Veterans who are paraplegics, or have a 100% disability for service-connected blindness.

2. Spouses (where the veteran's spouse owns the domicile) or surviving spouses of veterans entitled to exemption under Clause 22F.

Tests relating to residency, domicile, ownership and service-connected disability or awards must be satisfied to qualify for the exemption.

BLIND PERSONS

CLAUSE 37A - \$500

To qualify, a taxpayer:

1. Must be a legal resident of Massachusetts

2. Own and occupy the property as his/her domicile

3. AND file Proof of Blindness (per the Massachusetts Association for the Blind) each year with the application

FOR OLDER CITIZENS – TAX DEFERRAL

CLAUSE 41A – DELAY PAYMENT OF YOUR TAXES

To qualify, a taxpayer:

1. Must be over 65 years of age as of July 1, 2019 AND have primary residence in Massachusetts for ten years AND have owned property in Massachusetts for five years AND have occupied property as of July 1, 2019 AND have a total income of less than \$40,000 per year
2. The interest rate for repayment is 4% annum. Repayment must occur upon the transfer of the property or the owner's demise.

SENIOR

CLAUSE 41C - \$1,000

To qualify, a taxpayer:

1. Must be over 65 years of age as of July 1, 2019 AND
2. Must have a primary residence in Massachusetts for ten years AND owned property in Massachusetts for five years AND must have occupied the property as of July 1, 2019 AND
3. All co-owners must have a whole estate (the value of personal property less domicile) of less than \$42,353 if single; \$58,235 if married AND
4. All co-owners must have income less than \$21,177 if single, \$31,765 if married, after subtracting an allowable social security deduction of \$4,758 for worker and \$2,379 for spouse, total for 2 is \$7,137 for applicants who received income from Federal social security or railroad retirement, or from government employee pensions, annuities or retirement plans.