

Tax Assistance Programs (Personal Exemptions):

The Board of Assessors administers tax assistance programs for various eligible taxpayers. These programs are summarized below. Additional information and the necessary application forms are available in the Assessor's Office, or by calling (508) 866-3410. Applications must be filed with the Assessor's Office annually, within three (3) months of the mailing date of the Actual Tax Bill (no later than March 31st of the fiscal year). **All** applications are confidential. Exemptions are granted on an annual basis.

To qualify for Fiscal Year 2016, a taxpayer:

Senior 67 and Older (Clause 41C):

Upon approval, the taxpayer is entitled to a \$750.00 exemption.

1. Must be over 67 years of age as of July 1, 2015 *AND*
2. Must have had the 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, 2015 *AND*
3. Must have a whole estate (the value of personal property *not including the domicile*) of less than \$40,000 if single, \$55,000 if married, *AND*
4. Must have an income less than \$20,000 if single, \$40,000 if married, after subtracting an allowable exclusion.

Senior 67 and Older – Surviving Spouse - Minor (Clause 17D):

Upon approval, the taxpayer is entitled to a \$262.50 exemption.

1. You must be either:
 - a. 70 years of age as of July 1, 2015, and have owned and occupied the property for at least 10 years, *OR*
 - b. A surviving spouse, or minor with a parent deceased who owns and occupies the property.
2. Your assets cannot exceed \$40,000. You must provide copies of:
 - a. Bank accounts, balance as of July 1, 2015.
 - b. Stocks, bonds, certificates of deposit, etc.
 - c. Birth certificate (for first-time applicant).

Veterans - Clause 22, 22A, 22E

Upon approval, the taxpayer is entitled to a \$400.00 exemption (Clause 22); \$600.00 exemption (Clause 22A); or a \$1,000.00 exemption (Clause 22E). You must satisfy the following Residency Requirements: either have been a Massachusetts domiciliary prior to entering the service *OR* have lived in Massachusetts for not less than 5 years prior to filing for exemption.

1. You must have a service connected disability, and submit a letter from the Veteran's Administration.

2. You must provide a copy of your DD-214.
3. The surviving spouse or parent of a qualified veteran may also apply if the veteran is deceased.

Blind Persons – Clause 37

Upon approval, the taxpayer is entitled to a \$437.50 exemption.

1. You must provide a copy of the certificate issued by the Massachusetts Commission for the Blind attesting to a condition of legal blindness. This must be done annually.
2. You must occupy the property as your domicile as of July 1, 2015.

Property Tax Deferral – Clause 41A

Clause 41A permits an elderly taxpayer to delay payment of property taxes, which ultimately must be paid to the town upon the death of the taxpayer or the sale of the property. A taxpayer who already receives a personal exemption is not precluded from seeking to defer the balance.

For eligibility, a qualified applicant must enter into a written tax deferral and recovery agreement with the Assessors who must place a lien on the property to be recorded at the Plymouth County Registry of Deeds. Joint owners, remaindermen and/or mortgagees must give prior written approval.

An applicant must satisfy requirements relating to age (must be at least 65 years of age as of July 1 of the tax year); must have had a domicile or legal home in Massachusetts for the preceding ten years and domiciled as of July 1st in the property which is the subject of the application; and must have owned and occupied the subject property or other real property in the Commonwealth as a domicile for at least 5 years.

Additionally, an applicant's gross receipts from all sources cannot exceed \$20,000.

A taxpayer who qualifies may defer payment of all or a portion of the taxes each year at 8 percent interest, provided the deferred taxes and accrued interest do not exceed 50 percent of the applicant's proportional share of the fair cash value of the property.

Copies of birth certificate, income tax returns and proof of domicile must be submitted with the application.

For more information and assistance with the applications, please call the Assessing Department at 508-866-3410.