

FY2017

REAL ESTATE TAX EXEMPTION INFORMATION

A variety of exemptions are available to reduce property tax obligations for certain qualifying taxpayers: elderly persons, blind persons, disabled veterans, surviving spouse or orphaned minor child.

The qualifying date is July 1, the first day of the fiscal year. All applications must be received in the Assessor's Office no later than September 15, 2016

Applications must be filed annually, per the Department of Revenue.

ELDERLY (OVER 70), SURVIVING SPOUSE OR MINOR CHILD

CLAUSE 17D - \$241.00 EXEMPTION

To qualify, a taxpayer:

- Must be over 70 years of age as of July 1st of the tax year **OR** a surviving spouse **OR** minor child
- Must have owned and occupied the property for five years **AND**
- Must have a whole estate (the value of personal property less domicile) of \$54,369.00.

DISABLED VETERAN/CLAUSE 22-\$400.00 AND 22E-\$1,000.00

CLAUSE 22: to qualify, the taxpayer must be a veteran or the surviving spouse of the veteran **AND**

- Have a service connected disability of 10% or more **OR**
- Have been awarded a Purple Heart **OR**
- Be a parent of a veteran who lost their life during wartime service **OR**
- Spouses (where the domicile is owned by the veteran's spouse), and surviving spouses (who do not remarry) of veteran's entitled to an exemption under Clause 22 **OR**
- Be a surviving spouse of a WWI veteran **AND**
- Be domiciled in Massachusetts for at least 5 consecutive years

The Veteran must provide a copy of the VA disability letter with the initial application.

CLAUSE 22E: To qualify, the taxpayer must be a veteran, spouse (where the domicile is owned by the veteran's spouse) or the surviving spouse of a veteran who has been certified by the Veteran's Administration to have a 100% disability and is incapable of working. The Veteran must provide a copy of the VA disability letter annually. The Surviving Spouse must provide a copy of the VA disability letter with the initial application only.

BLIND PERSONS CLAUSE 37-\$500.00

To qualify, a taxpayer:

- Must be a legal resident of Massachusetts
- Own and occupy the property as his/her domicile
- File proof of Blindness each year with application

SENIORS CLAUSE 41C (65 OR OLDER)-\$500.00

To qualify, a taxpayer:

- Must be over 65 years of age as of July 1, 2016 **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, 2016
- All owners must have a whole estate (value of personal property excluding domicile) of less than \$37,919.00 if single and \$40,775.00 if married **AND**
- all owners must have an income of less than \$17,669.00 if single and \$20,388.00 if married

CPA TAX EXEMPTION (60 OR OLDER)

To qualify, a taxpayer:

- Must be 60 or older as of January 1, 2016 **AND**
- Must have owned property as of January 1, 2016 **AND**
- Must be your legal residence as of January 1, 2016 **AND**
- Must meet qualifying income based on # of persons in household

Please contact Jacquelyn Ann Guthrie, Assessing Department Assistant, with any questions at 978-772-8211 or jguthrie@ayer.ma.us