

FY2024

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, 2023

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

ELDERLY (OVER 70), SURVIVING SPOUSE OR MINOR CHILD CLAUSE 17D - \$304.00 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 \$54,050.
- All owners must have a whole estate (value of personal property excluding domicile) of less than \$70,828 if single or married.

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

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
- All owners must have a whole estate (value of personal property excluding domicile) of less than \$49,397 if single and \$53,118 if married **AND**
- all owners must have an income of less than \$23,018 if single and \$26,559 if married.

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

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

CLAUSE 22D: 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 an injuries sustained or illnesses contracted during active duty service. A surviving spouse must have lived in Massachusetts for at least 5 consecutive years before the tax year begins (or lived in Massachusetts for at least 1 consecutive year before the tax year begins, if the legislative body of your city or town has voted to accept this local option). If not, the deceased military or guard member or veteran had to have been domiciled in Massachusetts for at least 6 consecutive months before entering the military.

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.

- Please contact Jacquelyn Ann Guthrie, Assessing Department Assistant, with any questions at 978-772-8200 or jguthrie@ayer.ma.us