

# Statutory Exemptions for FY2019 Real Estate Tax

Filing Dates: August 1, 2018 - April 1, 2019

An exemption discharges the taxpayer from the legal obligation to pay all or a part of the tax assessed for the fiscal year. Persons who may qualify for exemptions include seniors, surviving spouses, disabled veterans, and blind individuals. Applicants must meet the ownership, domicile, age or any other eligibility criteria as of July 1 of the tax year. Below are a few of the exemptions available.

## 17D – SENIORS, SURVIVING SPOUSES, MINOR CHILDREN (OF DECEASED PARENT)

- Age: *Seniors*: 70 or older by July 1, 2018, *Surviving Spouses*: No age requirement, *Minors*: younger than 18
- Must own and occupy the property as domicile on July 1, 2018; Owned and occupied the property as domicile for **any** 5 years
- No income limit
- Assets cannot exceed \$61,404
- Exemption amount: \$269

## 41C – SENIORS

- Age: 65 or older by July 1, 2018
- Must own and occupy the property as domicile on July 1, 2018; Owned and occupied the property, or any other MA property, as domicile for **any** 5 years; Domiciled in MA for 10 **consecutive** years before application date
- Income limits: *Single*: under \$28,419; *Married*: under \$42,645
- Asset limits: *Single*: under \$56,838; *Married*: under \$78,183
- Exemption amount: \$1,000

## 41A – TAX DEFERRAL

- Age: 65 or older by July 1, 2018
- Must own and occupy the property as domicile on July 1, 2018; Owned and occupied the property, or any other MA property, as domicile for **any** 5 years; Domiciled in MA for 10 **consecutive** years before application date
- Income cannot exceed \$40,000 single or married
- No asset limit
- Exemption amount: Any or all property taxes postponed until sold or passed away

## 22, 22A-F – VETERANS

- No age requirement
- Must own and occupy the property as domicile on July 1, 2018; Domiciled in MA for 6 **consecutive** months before entering the service **OR** Domiciled in MA for 5 **consecutive** years before application date
- Disabled 10% or more, or Purple Heart, Gold Star Parents, surviving spouses of the disabled Veteran
- No limit on income and assets
- Exemption amounts: *10%-90% disabled*: \$400; *100% disabled*: \$1,000; *Surviving spouses of active duty service members or national guardsmen who were killed in combat, missing in action & presumed dead, surviving spouses of Veterans whose proximate cause of death was an injury or illness suffered during active duty, paraplegic Veterans and 100% disabled due to service-connected blindness*: Full Exemption

**For more information regarding the above exemptions and the documentation required to apply, please contact the Assessor's office at 781-279-2640.**