

FY2024 REAL ESTATE TAX EXEMPTION INFORMATION

The qualifying date for exemptions is July 1, 2023. Applications received and approved prior to 3rd quarter billing will see the exemption split and credited to 3rd and 4th quarter bills. The actual **DEADLINE** to file is **April 1, 2024**. Applications **MUST** be filed **ANNUALLY**, per the Dept. of Revenue.

CLAUSE 17D - Elderly (OVER 70), Surviving Spouse or Minor Child

1st Year = \$175.00 2nd Year = Up to \$350 thereafter

To qualify, a taxpayer must:

- Be over 70 years of age as of July 1, 2023 **OR** be a surviving spouse **OR** be a minor child
- Have owned and occupied the property for five years **AND**
- Have a whole estate (the value of personal property less domicile) of \$40,000 or less

Required documentation: Copy of birth certificate and all asset statements (bank accounts, 401k, CD's, etc.). Asset statements must be submitted with application annually.

CLAUSE 41D - Senior Exemption (65+) with yearly Cost of Living Adjustment

(The Commissioner of Revenue has determined that the COLA to be used for FY24 is 6.5%)

1st Year = \$500.00 2nd Year = Up to \$1,000 thereafter

To qualify, a taxpayer:

- Must be over 65 years of age as of July 1, 2023 **AND**
- Must have primary residence in Massachusetts for 10 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 \$45,582 if single and \$56,978 if married **AND**
- All owners must have an income (after allowable Social Security deduction of **\$5,653** for the worker and **\$2,827** for the spouse) of less than **\$23,111** if single and **\$34,665** if married

Required documentation: Copy of birth certificate, most recent tax returns for income verification (or "Verification of Non-Filing" from IRS) and copies of all asset statements (bank accounts, 401K, CD's, etc.) Income and asset information must be submitted with the application annually.

CLAUSE 37A - Blind Persons Exemption

1st Year = \$500.00 2nd Year = Up to \$1,000 thereafter

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

CLAUSE 22 – Disabled Veteran (10% or greater, but less than 100%)

1st Year = \$400.00 2nd Year = Up to \$800 thereafter

To qualify, the taxpayer must be:

- Veteran with a service connected disability of 10% or more **OR**
- Veteran who has been awarded a Purple Heart **OR**
- Parent of a veteran who lost their life during wartime service **OR**
- Spouse who owns the domicile of the qualified veteran **OR**
- Surviving Spouse (who did not remarry) of deceased veteran entitled to an exemption under Clause 22 **OR**
- Surviving spouse of a WWI veteran **AND**
- Domiciled in Massachusetts for at least 5 consecutive years **or** 6 months prior to entering service

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

CLAUSE 22E – Disabled Veteran (100%)

1st Year = \$1,000 2nd Year = Up to \$2,000 thereafter

To qualify, the taxpayer must be:

- 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**.

CPA TAX EXEMPTION (60 or older)

To qualify, a taxpayer must:

- Be 60 or older as of January 1, 2023 **AND**
- Have owned property as of January 1, 2023 **AND** property must be their legal residence as of January 1, 2023 **AND**
- Meet qualifying income based on # of persons in household

CLAUSE 41A – Tax Deferral (65 or older)

To qualify, a taxpayer must:

- Be 65 years or older by July 1, 2023
- Own and occupy the property on July 1, 2023
- Be domiciled in MA for the preceding ten (10) years **AND**
- Own and occupy real estate in MA as your domicile for at least five (5) years
- Have gross receipts from all sources (combined receipts if owned jointly with spouse) in preceding year cannot exceed \$55,000.

Applicant must provide a copy of their birth certificate, proof of home ownership and copies of most recent tax returns with the application.

Note: Taxes deferred cannot exceed 50% of full value of property. A lien is placed on the property to ensure payment of deferred amount of taxes plus 1% interest when the sale of the property or the death of the applicant occurs.

For questions, please call the Assessor's Office at 978-540-2410 or send email to assessor@littletonma.org