

**FISCAL YEAR 2020 STATUTORY EXEMPTIONS - SEEKONK, MA**

*The following are brief descriptions and requirements. Contact the Assessors office for more detailed information. Only (1) Exemption per person can be given If applicant qualifies (\*\*EXCEPT Clause 18-Hardship and the Elderly Taxation Aid Fund which can be received in addition to another exemption.) If husband and wife are both qualifying Veterans they can each receive the exemption. (Also Clause 41C receive full CPA)*

today's date 12/4/2019

Clause	People who are eligible	Qualifications	Amount
17D	Surviving Spouse, Minor, Aged Person	Must show all assets (not gross receipts) Cannot exceed \$40,000. Must show copy of Death Certificate or be 70 as of July 1st.	\$175.00 (Owned property for 5 years)
18**	Hardship	Must be aged (55+) and infirmed & impoverished. Must show financial information, such as income, assets, public assistance, tax returns. Need disability letter from Dr.	\$750 Maximum (Pay 1/2 trash bill) (Owned 3 Years)
18A	Hardship Tax Deferral	No age requirement. You must have owned & occupied the property as of July 1, lived in Mass. For at least 10 years and meet the qualifications. Unlike an exemption, this deferral allows you to postpone payment of taxes, putting a lien on the property, and must be paid back in maximum of 3 years with 8% interest.	No Specific Amount
22	Disabled Veterans (new-need DD214)	Must have 10% or greater disability, Purple Heart, gold star parent, or widow/widower of qualified veterans (as long as they remain unmarried) or parents of service men killed in action.	\$400.00 (owned prop. 5 yrs or lived in ma 6 mo. before entering service or last 2 cons. yrs.)
22A	Disabled Veterans (new-need DD214)	Loss or loss of use of one foot, hand or sight of one eye or received the Congressional Medal of Honor, Distinguished service, Navy or Air Force Cross or was a Prisoner of War.	\$750.00 " "
22B	Disabled Veterans	Loss or loss of use of both hands, feet or eyes	\$1,250.00 "
22E	Disabled Veterans (new-need DD214)	Must have 100% service connected disability. 100% disability letter required every year, dated 7/1	\$1,000.00 "
Paraplegic (22F)	Disabled Veterans (new-need DD214)	Veterans who are paraplegics. Surviving spouses who do not remarry of paraplegics who are certified by the Veterans Administration as paraplegic.	Full " "
22G	All Disabled Veterans (Adopted 11/18/19) For Clauses: 22, 22A, 22B, 22C, 22D, 22E, 22F	Real Estate that is the domicile of a person but is owned by a trustee, conservator or other fiduciary for the person's benefit, the real estate is eligible for exemption under clause: 22, 22A, 22B, 22C, 22D, 22E, and 22F	
37A	Blind	Must be declared legally blind as of 7/1 of the tax year. Proof of blindness from the Mass. Commission of the Blind must be furnished each year.	\$500.00
41A	Elderly Tax Deferral	Must be 65 prior to July 1, be a resident of Mass for 10 years and owned & occupied property in Mass. For 5 years. Income cannot exceed \$20,000 in the calendar year preceding year of application. Payment is deferred, plus 8% interest is added and a lien put on the property.	No Specific Amount
41C	Elderly	Must be 65 prior to July 1, be a resident of Mass. for 10 years and owned and occupied property in Mass. for 5 years. If single, assets cannot exceed \$40,000, or \$50,000 for a married couple. If single, gross receipts (income) cannot exceed \$20,000, or \$30,000 for a married couple. (\$24,758.00/single or \$37,137/married) with social security (Approved by Voters May 2006 Town Meeting)	\$1,000.00 (Pay 1/2 trash bill) (Full CPA)  (owned for 10 years)
CPA	Community Preservation Act	This exemption is for low income persons or low or moderate income seniors. Must show gross income (not assets) for preceding calendar year for <u>ALL</u> members of the household over 18, except if a full time student. <b>Note: If you receive the 41C exemption, you automatically receive the full CPA exemption. If you receive any other exemption, you get a percentage off.</b> <b>(See HUD Affordable Housing Income Limits chart below:)</b>	Full Amount of CPA Tax

ELD/DIS	Elderly & Disabled Taxation Aid Fund <b>** (In addition to above exemptions)</b> (Adopted 11/27/06)	All assets and gross receipts, value of personal property and other real estate, excluding domicile, <b>including</b> second homes, other real estate, cars, boats, jewelry, fur coats, antiques, paintings, savings and checking accounts, pension & annuity funds and any other tangible assets will be considered in determining eligibility and aid amount.	No Specific Amount <b>(Awards are based on available funds)</b> (Property must be assessed at or below the median)(own 5yrs)
56	National Guard Members & Military Reservists	Those on active duty outside of U.S. Must own property as of 7/1 beginning fiscal year for which relief is sought. (adopted in Seekonk 11/19/18)	No Specific Amount
	Motor Vehicle - Military Personnel	Vehicles owned by & registered by military personnel who are Mass. domiciliaries are exempt from MVE excise if: city/town has adopted this local option & the service person is on active military duty outside the U.S. for at least 45 days of the excise calendar year. <u>Non-domiciliaries:</u> Servicemen who's legal residence is in another state, exempt for 2 vehicles only in their names.	Full
	DV Plates - Veteran	Also if veteran has a DV plate, they are exempt for 1 vehicle (except boats) New DV plate applicants must have a MAB letter from the RMV.	1 Vehicle
	Motor Vehicle-non Veterans	Handicapped people who have lost or lost permanent use of both legs or both arms or the sight of both eyes, charitable. and religious organizations under M.G.L.Ch59 Sec.5CL.3 and CL.10 respectively, Vehicles owned by federal, state or local governmental entity.	Full

If you are a Seekonk homeowner age 60 or older with low or moderate income, or a Seekonk homeowner under the age of 60 that qualify as low or moderate income, you may be eligible for the "Community Preservation Act" (CPA) Exemption:

**CPA TAX RELIEF FOR MODERATE INCOME SENIORS:**

Applicant must own and occupy the property as of January 1.

At least one owner of the property must be 60 years of age or older as of January 1.

The applicant's annual gross household income must not exceed the following limits:

Household Size of 1 person:	\$57,400
Household Size of 2 persons:	\$65,600
Household Size of 4 persons:	\$81,900

**CPA TAX RELIEF FOR LOW INCOME HOUSEHOLDS:**

Homeowners under the age of 60 may also qualify for a CPA exemption if your annual gross household income does not exceed:

Household Size of 1 person:	\$45,850
Household Size of 2 persons:	\$52,400
Household Size of 3 persons:	\$58,950
Household Size of 4 persons:	\$65,500

\*A Chart for larger households, as well as full exemption criteria is available at the Assessors Office and on our website:

seekonk-ma.gov

**\*\*PLEASE NOTE:**

**EXEMPTION REQUIREMENTS MAY BE CHANGED BY LOCAL OPTION.**

**MOST EXEMPTIONS ARE DUE APRIL 1ST EXCEPT THE ELDERLY & DISABLED TAXATION AID FUND - DUE OCTOBER 1ST.**

**IF PROPERTY IS HELD IN A TRUST, THE APPLICANT MUST OWN THE HOME, BE A TRUSTEE AND HAVE BENEFICIAL INTEREST.**

**SEE HUMAN SERVICES AT COUNCIL ON AGING IF YOU ARE INTERESTED IN THE SENIOR WORK OFF PROGRAM.**