



OFFICE OF THE ASSESSORS
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Do You Qualify To Lower Your Property Taxes?

The Town of Easton offers many tax exemptions designed to reduce the property tax burden of qualifying seniors and/or disabled veterans. These exemptions include:

Clause 41D

\$1000

Elderly - Age 65

To qualify, one must be 65 years of age as of July 1st. For FY2018, income cannot exceed \$31,041 (single person) or \$47,702 (married couple); assets cannot exceed \$52,725 (single person) and \$72,498 (married couple). Applicants must have owned and occupied the real estate for five years.

Income includes all sources, such as wages, Social Security, pensions, interest, dividends, rent, etc. There is a Social Security income exclusion of \$4,628 (single person) and \$6,942 (married persons). This annually adjusted amount is deducted from overall income to determine eligibility. Those filing must provide a copy of their most recent Federal Income Tax return, copies of balances in all bank and checking accounts, balances in IRAs, CDS and money market accounts, and verification of date of birth. If the property is held in trust, a copy of the trust must be submitted. Assets include bank accounts, checking accounts, stocks, bonds, mutual funds, saving certificates, boats, real estate, etc. Most primary residences are exempt from the asset qualification.

To download an application, visit: <http://www.mass.gov/dor/docs/dls/publ/forms/all-personal-96.pdf>

Clause 17D

\$175

Widow, Widower, Person Over 70 or Minor Surviving Child

To qualify, one must fit into one of the above categories as of July 1st; assets may not exceed \$40,000; and one must have owned and occupied the real estate for ten years. There is no income limit for this exemption.

Assets include bank accounts, checking accounts, stocks, bonds, mutual funds, saving certificates, motor vehicles, boats, real estate, etc. Most primary residences are exempt from the asset qualification.

To download an application, visit: <http://www.mass.gov/dor/docs/dls/publ/forms/all-personal-96.pdf>

Clause 22
\$400 - \$1000
Disabled Veterans

There are several exemptions available for veterans with war-related disabilities, veterans with Purple Hearts, Congressional Medal of Honor, Distinguished Service Cross, Navy Cross or Air Cross, and for surviving spouses of qualifying veterans.

To download an application, visit: <http://www.mass.gov/dor/docs/dls/publ/forms/all-personal-96.pdf>

Clause 22D
Full
Disabled Veterans

Surviving spouses of military personnel (including National Guard members on active duty) whose death was the direct result of injury or disease in a combat zone. The surviving spouse must be domiciled in MA for 5 consecutive years before applying for the exemption, or the service member had to have been domiciled in MA at least 6 months before entering the service. The exemption ends upon the spouse's death or remarriage

To download an application, visit: <http://www.mass.gov/dor/docs/dls/publ/forms/all-personal-96.pdf>

Clause 37
\$500
Blind

To qualify, one must have a certificate from the MA Commission of the Blind as of July 1st, and for each July 1st in which an application is filed.

To download an application, visit: <http://www.mass.gov/dor/docs/dls/publ/forms/all-personal-96.pdf>

Clause 41A
Varies
Tax Deferral

To qualify, one must be 65 years of age as of July 1st; one's income cannot exceed \$40,000; and one must occupy the residence.

This exemption allows a qualifying resident to defer a portion or all of their annual real estate taxes until the owner(s) chooses to sell the property, or until the owner(s) dies and the estate is settled.

To download an application, visit: <http://www.mass.gov/dor/docs/dls/publ/forms/97-41a-application.pdf>

If a resident qualifies for this exemption then:

1. The Town of Easton places a lien on the property. This lien allows the town to collect the deferred taxes, plus interest, at the time of sale of the property.
2. If a mortgage or other lien is held on the property, the other lien holder must sign off on the deferral to allow the Town of Easton to collect the deferred taxes plus interest before the other liens or mortgages are paid.

3. Interest accrues on the deferred taxes at an annual rate of 3%.
4. The owner is able to choose each year whether or not to defer any or all property taxes, up to a total deferred amount equal to 50% of the assessed property value.

Chapter 44B

\$15 - \$200

Community Preservation Act

To qualify, one must meet the requirements of age, household size and income as established in the Community Preservation Act. Qualified applicants receive a full abatement of their CPA real estate tax surcharge, which currently equates to about \$15 - \$200. A copy of your most recent Federal Income Tax return must be submitted.

To download an application, visit: <http://www.mass.gov/dor/docs/dls/publ/forms/cp4-application.pdf>

If you believe that you qualify for one of these exemptions or if you have any questions, please stop by the Assessors' Office at 136 Elm Street or call the office at 508-230-0520.