

# Town of Hopkinton

## FISCAL YEAR 2020 STATUTORY EXEMPTIONS & TAX DEFERRAL

### FOR DISABLED VETERANS, SENIORS, SURVIVING SPOUSES AND MINORS

The Assessor's Office receives many inquiries regarding property tax exemptions from taxpayers on limited income who are coping with rising household expenses and property taxes. Fortunately, there are programs to help you meet your tax obligations. These programs, which provide either property tax exemptions or a deferral of taxes, are set forth in different clauses of Chapter 59, Section 5 of the General Laws of Massachusetts.

The Town of Hopkinton has voted to accept the provisions of Chapter 59, Section 5C1/2 of the Massachusetts General Laws to provide an additional real estate tax exemption of 75% for all statutory exemption categories. Thus, if an exemption is granted, the taxpayer will receive the original exemption amount, plus an additional amount up to 75%. However, the additional exemption cannot reduce the tax for the current year below that of the prior year and, therefore, may be limited.

The Assessors' Office has briefly outlined the following regulations pertaining to these exemptions: `

#### **Clause 17D – Seniors, Surviving Spouses and Minors (\$274.70 Tax Exemption)**

**Senior** must be 70 years of age by July 1. **Surviving Spouse, of any age, must** have been widowed by July 1. A minor is a child who has a deceased parent. Assets (see explanation below) must not exceed **\$62,788.20** as of July 1. Income is not considered.

#### **Clause 22 – Veterans (Various Exemptions)**

This provides exemptions to certain veterans who were not dishonorably discharged, their spouses or surviving spouses. Certification of a war-service-connected disability from the Veterans Administration or the branch of service from which separated is required.

22a	10% Disability	Exemption	\$400
22c	Purple Heart	Exemption	\$400
22d	Surviving Spouse	Exemption	\$400
22A	Loss of Limb or eye	Exemption	\$750
22E	100% Disability -	Exemption	\$1,000

**Clause 22D** – This exemption is available to surviving spouses (who do not remarry) of soldiers, sailors and guardsmen who died due to injury or disease from being in a combat zone, or are missing and presumed dead due to combat. The exemption is the entire assessed Real Estate taxes.

**Clause 37A – Blind (\$500 Tax Exemption)**

Person must be considered legally blind as of July 1 and registered with the Massachusetts “Commission for the Blind.”

**Clause 41A – Tax Deferral**

Persons must be 65 years or older by July 1 of the year of application, and must have been a resident of Massachusetts for the preceding ten years. Applicants must have owned and occupied as domicile any real property in Massachusetts, including present property for five years. Gross annual income cannot exceed \$40,000 in preceding year. If the applicant meets the requirements, he/she can defer all or apportion of the taxes for the year. The interest on the amount deferred is five percent (5%) simple interest. The Town of Hopkinton imposes a lien on the property when the deferral is approved.

**Clause 41C – Elderly Exemption (\$1,000 Tax Exemption)**

Must be 65 years of age by July 1.

For a Single Person: Income less than **\$24,758** per year – Assets not to exceed \$40,000

For a Married Person: Income less than **\$37,137** per year – Assets not to exceed \$55,000

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**Assets** (17D and 41C) include bank accounts, checking accounts, stocks, bonds, money market certificates, boats and all other real estate. They DO NOT include your car, the assessed value of your primary residence or its contents.

**Income** (41A and 41C) includes wages, social security, pensions, interest, etc.

**Residence Requirement** An applicant must have owned and occupied real estate in MA for 5 years and lived in MA for the last 10 years. Surviving Spouse must have occupied the property for five years.

Applications must be received no later than April 1<sup>st</sup>, **2020**. If you would like to be added to the mailing list please forward your information to:

Stuart Carter, MAA  
Assessors’ Office

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E-mail: [SCarter@HopkintonMA.gov](mailto:SCarter@HopkintonMA.gov)