

TAXPAYERS' GUIDE TO  
REAL ESTATE EXEMPTIONS  
IN MASSACHUSETTS

**FY2022**

**TOWN  
OF  
PROVINCETOWN**



*DEPARTMENT OF MUNICIPAL FINANCE*

*OFFICE OF THE  
BOARD OF ASSESSORS*

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*Updated 09/15/21*

## **FY22 INTRODUCTION**

A tax exemption is a release from the obligation to pay all or a portion of the taxes assessed on a parcel of property. Exemptions are conferred by the State Legislature (Massachusetts General Laws Chapter 59, Section 5) on particular categories of persons or property. The categories of persons to whom exemptions are conferred, subject to certain qualifications, are surviving spouses or minor children, veterans, blind persons, elderly persons, and surviving spouses or minor children of fire fighters or police officers killed in the line of duty. These exemptions do not affect the valuation of the property.

## **APPLICATIONS**

Applications are available from the local Assessors' Office. The applications must be filed annually with the Assessors' Office by April 1, or within three months of the mailing date of the actual tax bill, whichever is later. Filing an application does not stay the collection of the tax.

## **DOCUMENTATION**

An applicant for an exemption must provide the assessors with whatever information is reasonably required to establish eligibility. The information requested may include, but not be limited to: (1) birth certificates, (2) evidence of domicile and occupancy, (3) income tax returns and (4) bank statements.

## EXEMPTIONS

### Clause 17D - Surviving Spouse, Minor Child, or Elderly Person

<b>Amount:</b>	<b>\$325.43</b> current (changes each year...)
<b>Eligibility:</b>	As of July 1, of the tax year, an individual must be either (1) a surviving spouse or minor child who owns and occupies the property as his or her domicile; or (2) a person at least 70 years old who has owned and occupied the property as his or her domicile for at least five years.  <b>Documents: Birth Cert. Or Passport</b>
<b>Income:</b>	There are no income guidelines.
<b>Whole Estate:</b>	The applicant's whole estate (bank accounts, stocks, bonds, some types of personal property), excluding the value of the domicile (up to three dwelling units), cannot exceed \$40,000.  <b>Documents: Financial Statements</b>

### Clause 18 - Age, Infirmary, and Poverty

<b>Amount:</b>	Determined by the Board of Assessors, up to the full amount of taxes assessed.
<b>Eligibility:</b>	As of July 1, of the tax year, an individual must be at least 65 years old and must be able to document medical and financial hardship.  <b>Documents: Birth Certificate Or Passport, and others as requested</b>

**Clause 22 - Veterans**

<b>Amount:</b>	<b>\$400</b> - Full exemption, depending on the nature and extent of the disability.
<b>Eligibility:</b>	As of July 1 of the tax year, an individual must have lived in Massachusetts for at least five years or must have been domiciled in Massachusetts for at least six months prior to entering the service and must be either (1) a veteran or spouse (or his or her surviving spouse who remains unmarried) who has a service connected disability of at least ten percent ( <b>as verified by the Veterans Administration</b> ) or was awarded the Purple Heart, or (2) the parent of a serviceman who lost his or her life during wartime. <b>Documents: From VA Administration</b>

**Clause 37A - Blind Persons**

<b>Amount:</b>	<b>\$500</b>
<b>Eligibility:</b>	As of July 1, of the tax year, the blind individual must own the property and occupy it as his or her primary domicile. A certificate from the Commission for the Blind must be provided annually with the application for exemption.

**Clause 41A - Tax Deferral**

<b>Amount:</b>	Any or all of the taxes assessed may be deferred (not exempted) with interest (8%) until the property is sold or transferred, or until the demise of the owner, at which point the taxes are repaid. The cumulative total of taxes deferred cannot exceed fifty percent of the applicant's share of the assessed value of the property, and a lien is recorded by the Town.
<b>Eligibility:</b>	As of July 1, of the tax year, an individual must be at least 65 years old, must have owned and occupied any property for at least five years, and must have been continuously domiciled in Massachusetts for at least the ten preceding years. <b>Documents: Birth Cert. Or Passport</b>
<b>Income:</b>	The gross receipts cannot exceed \$40,000 <b>Documents: Financial Statements</b>

**Clause 41C - Elderly Persons**

<b>Amount:</b>	<b>\$1,000</b>
<b>Eligibility:</b>	As of July 1, of the tax year, an individual must be at least 65 years old, must have owned and occupied any property for at least five years, and must have been continuously domiciled in Massachusetts for at least the ten preceding years. <b>Documents: Birth Cert. Or Passport</b>
<b>Income:</b>	The gross receipts of the applicant in the year preceding the application cannot exceed \$20,000 if single, \$30,000 if married or in a domestic partnership. <b>Documents: Federal Tax Return</b>
<b>Whole Estate:</b>	The whole estate of the applicant, excluding the value of the domicile (up to three dwelling units), cannot exceed \$40,000 if single, \$55,000 if married or in a domestic partnership. <b>Documents: Financial Statements</b>

**Clause 42 - Surviving Spouse (Clause 43 - Minor Children) of Fire Fighter or Police Officer Killed in the Line of Duty**

<b>Amount:</b>	Full exemption of taxes assessed
<b>Eligibility:</b>	As of July 1, of the tax year, an individual must be a surviving spouse of a fire fighter (or police officer) who was killed in the line of duty, must remain unmarried, and must own and occupy the property.

## Section 5K – Senior Volunteer Work Credit

<b>Amount:</b>	<b>\$750/55.5 Hours or \$1,000/74 Hours</b>
<b>Eligibility:</b>	<p>A taxpayer must be at least 60 years old and must own property in Provincetown. It is not required that the taxpayer be domiciled in Provincetown. The taxpayer must provide volunteer services to the Town and will be credited for said services at a rate consistent with the state's minimum wage. As of January 1, 2021, the minimum wage is \$13.50/hour, which equates to 55.5 hours for the \$750 exemption or 74 hours for the \$1,000 exemption. All hours must be completed in the same calendar year. Partial credit is given in calendar years 2020 and 2021. Apply through the Council on Aging, 2 Mayflower Street or telephone 487-7083.</p> <p><b>Documents: Birth Cert. Or Passport</b></p>
<b>Income:</b>	No income requirements.
<b>Whole Estate:</b>	No requirements.

Last Updated: 09/15/21