

Town of Winchendon

Real Estate Property Tax Statutory Exemptions Fiscal Year 2019

September 2018

STATUTORY EXEMPTIONS

- Veterans
 - Clauses 22, 22A, 22B, 22C, 22D, 22E, 22EP
- Seniors/ Surviving Spouses/ Minor Children (of deceased parents)
 - Clause 17D
- Legally Blind Persons
 - Clause 37A
- Seniors
 - Clauses 41C

PROPERTY TAX EXEMPTIONS FOR VETERANS

Clause Number	Annual Exemption	Condition
22	\$400	Veterans who have a service-connected disability of 10% or more; Purple Heart recipients, spouses or surviving spouses of qualified Veterans.
22A	\$750	Veterans who suffered the loss of one foot, one hand or one eye in the line of duty; or who were awarded the Medal of Honor or the Service Cross of their service; or to the surviving spouse of the qualified Veteran
22B	\$1,250	Veterans who suffered, in the line of duty, the loss of both feet, both hands or both eyes; or to the surviving spouse of the qualified Veteran
22C	\$1,500	Veterans who suffered “total disability” the line of duty and who received assistance in acquiring specially adapted housing which they own and occupy. This will also apply to spouses of the qualified Veteran
22D	Full – 100%	Surviving spouses (who have never remarried) of Veterans who died of a combat injury (or who have been declared MIA or presumed KIA) or who died as a direct result of one or more of the VA-recognized disabilities. The surviving spouse must have lived in Winchendon for 5 years.
22E	\$1,000	Veterans who have a service-connected disability of 100%; spouses or surviving spouses of qualified Veterans.
22EP	Full – 100%	Veterans who are paraplegics; surviving spouses of qualified Veterans.

These exemptions must be approved by the Assessor’s Office

SENIORS/ SURVIVING SPOUSES/ MINOR CHILDREN ... CLAUSE 17D

- Exemption Amount \$175/year
- Age & Status
 - Age 70 by July 1 – Senior
 - < 18 years to be a Minor Child
 - Married to decedent at the time of his/her death and have never remarried, to be Surviving Spouse
- Domicile
 - 5 years minimum
- Requirements
 - Assets may **not** exceed \$44,660 – (Value of domicile including up to 3 unit dwelling is exempt)
 - Assets include bank accounts, checking accounts, stocks, bonds IRAs, savings certificates, motor vehicles, boats, real estate, etc.

LEGALLY BLIND PERSONS

CLAUSE 37A

- Exemption Amount \$437.50/year
- Requirements – Registered with the Division of the Blind
 - Current Certificate must be provided yearly
 - July 1 qualification date
- If recipient of exemption is listed on vehicle registration (RMV)
 - Exemption from Motor Vehicle Excise Tax
 - Bill will be generated; please call Assessor's Office to have tax fully abated

SENIORS CLAUSE 41C

- Exemption Amount \$500/year
- Age
 - Age 70 by July 1 – Senior
- Domicile
 - 5 years minimum
 - Ownership interest must be worth at least \$4,000
 - If you hold a life estate, you are the owner
 - If held in a trust, you are a trustee/co-trustee
- Requirements
 - Income may **not** exceed \$23,390 (single) or \$33,585 (married)
 - Income includes wages, social security, pensions, interest, dividends, rents, etc.
 - Assets may **not** exceed \$44,660 (single) or \$61,241 (married)
 - Assets include bank accounts, checking accounts, stocks, bonds IRAs, savings certificates, motor vehicles, boats, real estate, etc.

SENIORS CLAUSE 41C

SOCIAL SECURITY DEDUCTION

To improve the ability for more people to qualify for the 41C Exemption, the following amounts are to be deducted from the reported income when computing the final gross income receipts: (This amount is adjusted annually by the Department of Revenue based on Cost of Living percent.)

Annual Minimum Payments 2017

Worker \$4,628

Spouse \$2,314

Total \$6,942

MISCELLANEOUS

- Once you receive a Statutory Exemption, you will be mailed the yearly application after July 1
- October 1 is the deadline for returned applications to appear on 3rd & 4th quarter tax bills
 - Applications will still be processed if returned before April 1
- Applications must be signed and proper documentation must accompany forms. Examples include federal tax returns, social security updates and bank statements
- Exemptions will be applied
 - January 1 – full amount
- Notification of approved exemptions will be mailed to each recipient at the end of December

CONTACT

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