

# Town of Milton

## FISCAL YEAR 2023 STATUTORY EXEMPTIONS & DEFERRAL FOR DISABLED VETERANS, SENIORS, SURVIVING SPOUSES AND MINORS

### **Clause 41D – Elderly Exemption (\$500 Tax Exemption)**

Must be 70 years of age by July 1<sup>st</sup> of the tax year

For a Single Person: Income less than **\$31,001** per year – Assets not to exceed **\$50,447**

For a Married Person: Income less than **\$46,305** per year – Assets not to exceed **\$54,391**

**Assets** as of July 1, excluding assessed value of domicile, include bank accounts, checking accounts, stocks, bonds, money market certificates, motor vehicles, boats and all other real estate. **Income** includes all sources, including wages, social security, pensions, interest, etc. Applicant must have **owned** and occupied real estate in MA for 5 years and lived in MA for the last ten years. Surviving Spouse must have occupied the property for five years.

### **Clause 17E – Seniors, Surviving Spouses and Minors (\$274.93 Tax Exemption)**

**Senior** must be 70 years of age by July 1. **Surviving Spouse, of any age, must** be a widow or widower by July 1. **Minor** is a child who has a deceased parent. Total worth may not exceed **\$67,992** as of July 1, excluding assessed value of domicile. Income not considered when applying for Clause 17E Exemption.

### **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 22 – Veterans**

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

#### **Clause 22a - \$400.**

This exemption is available to veterans (and their spouses) who have a disability rating of 10% or more. Also, soldiers and sailors who have been awarded the decoration of the Purple Heart (no evidence of disability shall be required) After the assessors have allowed the Purple Heart, no further evidence of the Purple Heart shall be required in subsequent years.

#### **Clause 22A - \$750.**

A. Suffered in the line of duty the loss or permanent loss of use of one foot or one hand or one eye.

B. Received the Congressional Medal of Honor, Distinguished Service Cross, Navy Cross, or Air Force Cross and their spouses or surviving spouses.

#### **Clause 22B - \$1,250.**

This exemption is available to veterans (and their spouses) who suffered in the line of duty the loss or permanent loss of feet or hands or eyes and their spouses or surviving spouses.

#### **Clause 22C - \$1,500.**

This exemption is available to veterans (and their spouses) who suffered total disability in the line of duty and who received assistance in acquiring "specially adapted housing" which they own and occupy as their domicile and their spouses or surviving spouses.

#### **Clause 22D - Full, with a cap of \$2,500 after 5 years.**

Surviving spouses of soldiers, sailors & members of the National Guard whose death was the direct result of injury or disease in a combat zone on or after September 11, 2001. The surviving spouse must be domiciled in Massachusetts for 5 consecutive years before applying for the exemption, or the service member had to have been domiciled in Massachusetts at least 6 months before entering the service. The exemption ends upon the spouse's death or remarriage.

**Clause 22E - \$1,000.** - This exemption is available to veterans who suffered total disability in the line of duty or their spouse if title to the veteran's domicile is held in the spouse's name and their spouses or surviving spouses.

**Paraplegic** - Total Exemption - This exemption is available to veterans and the surviving spouses who do not remarry of such veterans who are certified by the Veterans Administration

### **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 **\$93,000** 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 **FOUR** percent (4%) simple interest. The Town of Milton imposes a lien on the property when the deferral is approved. The deferred taxes are collected by the town upon death or transfer of property.

Applications can be downloaded from the Town of Milton website: [www.townofmilton.org](http://www.townofmilton.org)

**Application deadline: April 1, 2023. Any questions? Please call the Assessor's Office: 617-898-4863 or email us at: [assessor@townofmilton.org](mailto:assessor@townofmilton.org)**