

## ASSET LIMITS

Your assets (whole estate) on July 1 cannot exceed a specified limit. Each clause has a different limit.

**Whole estate means all assets to which you have legal title and access as sole, joint owner or trustee that contribute to your total worth.** The value of your cemetery plots, apparel and household furniture and effects located in your domicile is not included in the calculation of your whole estate.

In addition, depending on the clause, some of the value of your domicile and the unpaid mortgage balance is not included, but the part or your domicile over a certain number of units may be included.

Your allowable whole estate can range from \$20,000 (Clause 17) to **\$68,701.27** (Clauses 17C, 17C ½ and 17D). It may increase annually by the CPI determined by the DOR each year, if the legislative body has voted, subjected to local charter, to accept this local option.

NOTE: Hopedale adjusts asset limit assistance amount annually by COLA  
**FY2024** Information

Income Limit: **N/A**

Asset Limit: **\$68,701.27**

Assistance Limit: **\$300.58**

FOR FURTHER INFORMATION, CONTACT  
YOUR LOCAL BOARD OF ASSESSORS:

**Hopedale Board of Assessors**

**74 Hopedale Street**

**Hopedale, MA 01747**

**508-634-2203 x224**

**508-634-2203 x214**

## **TAXPAYER'S GUIDE TO REAL ESTATE TAX EXEMPTIONS IN HOPEDALE**

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### **CLAUSE 17D**

### **Surviving Spouse**

(Husband or Wife)

### **Minor Child**

(of a Deceased Parent)

### **Elderly Person**



## INTRODUCTION

A tax exemption is a discharge from the obligation to pay all or a portion of a tax. Exemptions are conferred by the Legislature on particular categories of persons or property.

Clauses 17, 17C, 17C½ and 17D of Section 5 of Chapter 59 provide exemptions to: (1) seniors (2) surviving spouses and (3) minor children with a deceased parent, who meet specific ownership, occupancy, and asset requirements. Seniors 70 or older may, alternatively, qualify for an exemption under Clauses 41, 4B, 41C or 41C½, which provide a higher benefit, but eligibility requirements are stricter.

Cities and towns may give tax exemptions to some individuals as defined by state law. An exemption discharges the taxpayer from legal obligation to pay all or a portion of the tax. Exemptions are found in various clauses of Massachusetts General Laws Chapter 59, Section 5 (M.G.L. c. 59 § 5).

The Clause most recently accepted, establishes eligibility rules. If a city or town has not so voted, Clause 17 prevails.

## EXEMPTION AMOUNTS

**\$300.58** – The amount may increase annually up to the percentage increase in the Consumer Price Index (CPI), as determined by the DOR each year, if the legislative body has voted, subject to local charter, to accept this local option.

Hopedale adjust the assistance amount annually by COLA.

## APPLICATIONS

Applications must be filed annually with the local assessors in the city or town where the property is located on or before April 1<sup>st</sup> or 3 months after actual (**not** preliminary) tax bills are mailed for fiscal year if later. **Filing on time is required. By law, the assessors may not waive this filing deadline, nor act on a late application, for any reason.** Filing an application does not entitle the applicant to a delay in tax payment.

## DOCUMENTATION

An applicant for an exemption must provide the assessors with whatever information is reasonably required to establish eligibility. This information may include, but not be limited to:

1. Birth certificates
2. Evidence of ownership, domicile, and occupancy
3. Income tax returns bank and other asset account information

## NUMBER OF EXEMPTIONS

With limited exceptions, you may only receive one exemption under M.G.L. c.59 §5. If you qualify for more than one, you will receive the one that provides the greatest benefit. You may receive an exemption and if qualified, defer all or part of the balance of the reduced tax.

## ELIGIBILITY REQUIREMENTS

You must satisfy test relating to age or status, domicile, ownership, and assets. All eligibility requirements must be met as of July 1 of the tax year.

### AGE AND STATUS

1. You must be 70 or older to be a senior
2. You must be younger than 18 to be a minor child.
3. You must have been married to the decedent at the time of his or her death and have never remarried to be a surviving spouse.

### OWNERSHIP

You must own and occupy the property as your domicile. If you are a senior, you must also have owned and occupied the property for any 10 years (Clauses 17, 17C or 17C½) or any 5 years (Clause 17D)

1. Your ownership interest must be worth at least \$2,000. You may own this interest solely, as a joint owner or as a tenant in common.
2. If you hold a life estate in the domicile, you are considered the owner.
3. If your domicile is held in a trust, you are considered the owner only if:
  - a. You are a trustee or co-trustee of that trust, and
  - b. You have a sufficient beneficial interest in the domicile.