

CLAUSE 17D: SURVIVING SPOUSES, MINORS (of deceased parents), ELDERLY PERSONS (70 years of age or older)

Clause 17D of Section 5 of Chapter 59 provides an exemption to three categories of persons satisfy certain residency and whole estate or asset requirements:

1. Widows and widowers,
2. Minor children with one parent deceased and
3. Persons 70 years of age or older.

Persons 70 or older may, alternatively, qualify for an exemption under Clause 41C which provides increased benefits but for which the eligibility requirements are stricter.

Applicants who qualify for either exemption are also entitled to a reduction in their water and sewer bill.

EXEMPTION AMOUNT

The exemption amount for Clause 17D is \$175.

APPLICATIONS

Applications must be filed with the Assessors annually, within 3 months of the mailing date of the third quarter tax bills. Filing an application does not entitle one to a delay in tax payment.

DOCUMENTATION

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

1. Birth certificates
2. Evidence of domicile and occupancy
3. Income tax returns

ELIGIBILITY REQUIREMENTS

For eligibility, an individual must possess, as of July 1 of the tax year, the status of either

1. A surviving spouse or a minor with a parent deceased who owns and occupies the property as his domicile OR
2. A person 70 years or over who has owned and occupied the property as his/her domicile for at least 5 years.

NUMBER OF EXEMPTIONS

Not more than one exemption may be granted under Clause 17D on the same parcel of real estate.

OWNERSHIP

1. To satisfy the ownership requirements, a person's interest in the domicile must be worth at least \$2,000. A person may own his/her interest solely, as a joint owner or as a tenant in common.

2. The holder of a life estate satisfies the ownership requirement.
3. If the domicile is held in a trust, a person can only satisfy the ownership interest if he/she:
 - a. Is a trustee or co-trustee of that trust, and
 - b. Possesses a sufficient beneficial interest in the domicile through that trust. (Splitting the interest between multiple trusts does not qualify.)

WHOLE ESTATE

In addition, a person's whole estate, real and personal, cannot exceed the following:

Clause 17D - \$45,862, excluding the total value of the subject property, not to exceed 3 dwelling units, and any unpaid mortgage balance on that property. For a property containing 4 or more dwelling units, the value of that portion exceeding 3 units must be included.

The value of a person's:

- a. cemetery plot,
- b. wearing apparel and
- c. household furniture and effects kept at the domicile should be excluded from the calculation of the person's whole estate for purpose of this clause.

This clause prescribes no limitation on annual income for exemption eligibility.