

## **FISCAL YEAR 2024 (7/1/2023-6/1/2024) PROPERTY TAX RELIEF**

Prepared by the Wareham Board of Assessors

**Exemptions and Deferrals** (the below are minimum eligibility requirements as of July 1 of the Tax Year)

### **Elderly-Clause 41C** Exemption amount \$500.00

- At least 70 years old and have lived in Massachusetts for 10 consecutive years. Before July 1<sup>st</sup>. of the tax year.
- Owned and occupied your property (or any other property) for 5 yrs.
- Assets \$28,000 if Single, \$30,000 if Married.
- Income \$13,000 if Single, \$15,000 if Married.

### **Elderly/Surviving Spouse-Clause 17D** Exemption amount \$175.00

- At least 70 years old/ widow or widower, and have owned and occupied property for 5 years.
- Property in both spouses names, copy of death certificate.
- Assets \$40,000

### **Blind-Clause 37** Exemption amount \$437.50

- Certificate of blindness. As of July 1 if first year filing.

### **Hardship- Clause 18** Exemption amount varies

- Age, infirmity, and financial hardship.

### **Veterans-Clause 22** Exemption amount \$400.00

- VA certified disability letter at least 10%. As of July 1 if first year filing
- Copy of DD214 Discharge papers, first year filing.
- Purple Heart
- Surviving spouse of Veteran.

### **Veterans-Clause 22A** Exemption amount \$750.00

- Veterans who suffered loss of, or permanent loss of use of one foot, one hand, or one eye.

### **Veterans-Clause 22B** Exemption amount \$1,250.00

- Veterans who suffered loss of, or loss of use of both feet, both hands, or both eyes.

### **Veterans-Clause 22C** Exemption amount \$1,500.00

- Veterans who suffered total disability and received assistance in acquiring "specially adapted housing"

### **Veterans-Clause 22D** Full amount of tax

- Surviving spouses of soldiers, sailors and guardsmen who dies as a proximate result of combat injury, disease, or are missing and presumed dead due to combat.

### **Veterans-Clause 22E** Exemption amount \$1,000.00

- VA certified letter stating 100% disability (need letter every year)

### **Veterans-Clause 22F** Full amount of tax

- Veterans who are paraplegics.
- Surviving spouses of veterans entitled to exemptions as paraplegics.

### **Senior Tax Deferral-Clause 41A**

- Defers payment of taxes until the senior sells or passes away. Excluding CPA , Betterment & I & E (special assessments.)
- Age 65 or older, domiciled in Massachusetts for at least 10 years, owned and occupied current property as domicile 5 years.
- Written tax deferral and recovery agreement required.
- Income limit \$20,000.00.
- Amount of deferred taxes cannot be more than 50% of your proportional ownership share of the Fair cash value of your property.

## **OTHER**

### **Senior Work-Off**

- Contact Council of Aging, Selectmen's Office, or the Town Web Site ([www.wareham.ma.us](http://www.wareham.ma.us)).

### **Massachusetts Circuit Breaker**

- This is a state income tax program and is not administered by the town.

**ASSETS** Are as of July 1 2023 for the current Fiscal Year 2024. Assets include all bank accounts, certificates of deposit, stocks, bonds, securities, balances in IRA's, 401K's and annuities. Also included is the value of all Real Estate (other than your domicile), all motor vehicles, boats and recreational vehicles. Reverse mortgages and equity lines of credit are not considered assets.

**INCOME** Is all of calendar year 2022 for the current Fiscal Year 2024. Income includes wages, salaries, miscellaneous income, 1099 income, Social Security, pensions annuities 401k distributions, federal retirement, state retirement, net income of rental property, royalties, net income from leases, net self-employment income, income from stocks and bonds, dividends and capital gains. Also included is assistance from family, friends, etc. and public assistance monies for food, housing heat, etc.

When computing gross receipts for income purposes, applicants who received income from Federal Social Security or railroad retirement, or from government employee pensions, annuities or retirement plans for all of 2019 will be granted a reduction of \$5,653 for the worker and up to \$2,827 for spouse, for a total of \$8,480 for a married couple. For applicants who received income from these sources for only part of 2019 a pro-rated amount of \$476 per month for the worker and up to \$241 per month for a spouse will be deducted.

### **Deadline for filing all exemptions is April 1**

- This is the case unless the actual tax bills are mailed after January 1<sup>st</sup>. in which case they will be due three months from when the bills are mailed.

The Board of Assessors hopes you have found this information useful. Please contact our office with any questions you may have. (508) 291-3160, Thank You

Jacqui Nichols, Director of Assesment  
Steve Curry, Asst.  
Nancy Roth, Principal Dept. Asst.  
Robin E. Maraccini, Senior Dept. Asst.  
Renee Akins, Senior Dept. Asst.