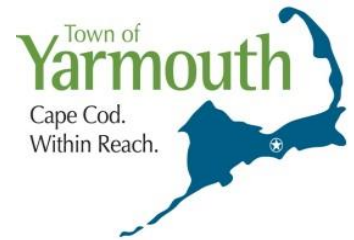


TOWN OF YARMOUTH

Board of Assessors



1146 Route 28 South Yarmouth, Massachusetts 02664-4492

Telephone (508) 398-2231, ext. 1222, Fax (508) 398-2365

www.yarmouth.ma.us

Director of Assessing
Andy Machado, MAA

Board of Assessors
John Serijan
Joseph Sullivan
Stephanie Miller

Personal Exemptions

The Board of Assessors administers tax assistance programs for various eligible taxpayers. These programs are summarized below. Additional information and the necessary applications are available on the Assessor's website at www.yarmouth.ma.us or by calling 508-398-2231, ext. 1220. Assistance filling out applications is available at the Town of Yarmouth Senior Center, 528 Forest Road in West Yarmouth. Call 508-394-7606, ext. 1335 to make an appointment. Applications must be filed with the Assessor's Office annually by April 1. Exemptions are granted on an annual basis. **All applications are confidential.**

Senior 65 and Older (Clause 41C)

Upon approval, the taxpayer is entitled to up to \$1,000.00 exemption.

- Must be 65 or older as of July 1.
- Must have had a primary residence in Massachusetts for ten years.
- Must have owned property in Massachusetts for 5 years.
- Must have occupied the property as of July 1.
- Whole estate (the value of personal assets *not including the domicile*) can't exceed \$41,607 if single, \$57,209 if married as of July 1.
- Previous calendar year's income can't exceed \$20,803 if single, \$31,205 if married (after subtracting a Social Security deduction).

Taxpayer must provide copies of:

- Birth certificate or driver's license (for first-time applicant).
- Prior year's federal tax return.
- All complete bank statements, balances as of July 1.
- Stocks, bonds, certificates of deposit, IRAs, annuities, etc. as of July 1.

Property Tax Deferral – Clause 41A

Clause 41A permits an elderly taxpayer to delay payment of property taxes which must be paid back to the Town upon the sale of the property or the death of the taxpayer. A taxpayer who already receives a personal exemption is not precluded from seeking to defer the balance.

For eligibility, a qualified applicant must enter into a written tax deferral and recovery agreement with the Town of Yarmouth which will place a lien on the property to be recorded at the Barnstable County Registry of Deeds. Joint owners, remaindermen and/or mortgagees must give prior written approval.

- Copy of birth certificate or driver's license (for first-time applicant), Federal income tax return and proof of domicile must be submitted with the application.
- An applicant must satisfy requirements relating to age (must be 65 or older as of July 1 of the tax year); must have had a domicile or legal home in Massachusetts for the preceding ten years and domiciled as of July 1 in the property which is the subject of the application; must have owned and occupied the subject property or other real property in Massachusetts as a domicile for at least 5 years.
- An applicant's gross receipts (income) from all sources cannot exceed \$40,000 for the prior calendar year. Federal tax return or proof of prior year's income must be submitted with application.
- A taxpayer who qualifies may defer payment of all, or a portion of, the taxes each year at 8% interest, provided the deferred taxes and accrued interest do not exceed 50% of the applicant's proportional share of the fair cash value of the property.

Senior Tax Work Off Program

In addition to the above referenced statutory personal exemptions, the Town of Yarmouth also offers a Senior Tax Work-Off Program. If you are 60 or over, are physically able to meet job requirements of one of our departments and you own a home in Yarmouth, you may qualify. Participants will earn a \$500 abatement on real estate taxes for work completed in one of the Yarmouth municipal departments. Senior Tax Work-Off applications are available at the Yarmouth Senior Center and accepted until all openings are filled. Please call 508-394-7606 for details. Your application requires: Copy of federal income tax return and CORI background check. Those with demonstrated financial need will be given priority.

Service-Connected Disabled Veterans – Clause 22

Upon approval, the taxpayer is entitled to an exemption in varying amounts (depending on the clause). The taxpayer must satisfy the following residency requirements: either have been a Massachusetts domiciliary prior to entering the service OR have lived in Massachusetts for not less than one year prior to July 1 of the current year.

- Taxpayer must have a service-connected disability.
- Taxpayer must provide a copy of his/her DD-214 (for first-time applicant).
- The surviving spouse or parent of a qualified veteran may also apply if the veteran is deceased. First-time filer must provide copy of death certificate.
- Taxpayer may be a Purple Heart recipient.

Blind Persons - Clause 37A

Upon approval, the taxpayer is entitled to a \$500.00 exemption.

- Taxpayer must provide a *current* copy of his/her certificate issued by the Massachusetts Commission for the Blind, attesting to a condition of legal blindness. This must be done annually.
- Taxpayer must occupy the property as his/her domicile as of July 1.

Senior 65 and Older – Surviving Spouse – Minor (Clause 17C1/2)

Upon approval, the taxpayer is entitled to a \$175.00 exemption.

1. Taxpayer must be either:
 - 65 years of age as of July 1 and have owned and occupied the property for at least ten years.
 - A surviving spouse or minor with a parent deceased, who owns and occupies the property.
2. Taxpayer's assets cannot exceed \$40,000.

Taxpayer must provide copies of:

- Birth certificate or driver's license (for first-time applicant).
- Death certificate if surviving spouse or minor.
- Mortgage statement as of July 1.
- Stocks, bonds, certificates of deposit, IRAs, etc., balances as of July 1.
- All complete bank statements, balance as of July 1.