

TYPES OF EXEMPTIONS (REDUCTION IN REAL ESTATE TAXES) IN THE TOWN OF BURLINGTON

A variety of exemptions is available to reduce property taxes for certain **qualifying taxpayers**: senior persons, disabled veterans, surviving spouse or orphan minor child, widow or orphaned minor of police officer or fire fighter, and extreme hardship.

The qualifying date is the first date of the fiscal year **July 1**. Applications are due within 90 days from the postmark date on the actual tax bill that is mailed at the end of December.

Certain exemption applications will require a copy of the tax forms filed in the last calendar year, or a statement indicating that the applicant(s) does not file tax forms. An additional qualification for most exemptions is the ownership and occupancy of the property. In most cases, the applicant must have owned and occupied real estate property in Massachusetts for five years (and owned and occupied the present property on July 1 in the year of application), and Massachusetts must have been the applicant's place of domicile for the preceding ten years

Because of the complexity of the exemptions, the following is a general idea of what is available:

CLAUSE	BASIC QUALIFICATIONS	MAXIMUM INCOME	MAXIMUM ASSETS	AMOUNT w/ 100% INCREASE
Senior				
17D	Widowed or age 70 or older	None	\$40,000	\$350
41C	Age 65 or older – single/widowed	\$20,000 *	\$40,000	\$1,000
41C	Age 65 or older – married	\$30,000 **	\$55,000	\$1,000
Veterans	War related/Service Connected			
22	10% Disability or Purple Heart	None	None	\$800
22A	Loss of foot, hand or eye	None	None	\$1,500
22D	Deceased after 9/11/01 due to combat or injury from combat	none	None	100% of tax first 5 yrs
22E	100% Disability	None	None	\$2,000
22(F)	Paraplegic	None	None	
37A	Legally blind	None	None	\$1000
17D	Surviving spouse or orphaned Minor Child	None	\$40,000	\$350
42 or 43	Surviving spouse or orphaned-Minor of Police Officer or Firefighter	None	None	100%
41A	Tax Deferral-Age 65 or older	\$40,000	None	Varies
18	Extreme Hardship	None	None	Varies

(*) Includes Social Security Reduction of \$3,930 for Fiscal Year 2009

(**) Includes Social Security Reduction of \$5,895 for Fiscal Year 2009

[Blue Links are for more explanation if necessary](#)

Besides the above exemptions, there is also a Tax Deferral that enables owners to defer payment of up to 100% of annual property taxes. Deferred taxes accumulate, with interest at 4% as a lien on the property until it is sold or the owner(s) has deceased. Applicants must be 65 on or before July 1st, with a maximum income of \$40,000. If you are interested, please contact the Assessor's Office; (781) 270-1650, (781) 270-1652 or (781) 270-1651.

OWNERS OF PROPERTY IN TRUST – Trust ownership arrangements may affect qualification for a statutory exemption. As a general rule, an applicant must be a trustee **and** a beneficiary and submit:

1. A copy of a recorded trust instrument including amendments;
2. A copy of the recorded schedule of beneficiaries.

Consult your attorney if these requirements affect you.