

# Real Estate Exemptions

The Town of Burlington has adopted a variety of Exemptions to reduce property tax obligations for certain qualifying taxpayers: senior persons, blind persons, disabled veterans, surviving spouse or orphaned minor child, widow or orphaned minor of police officer or fire fighter, and extreme hardship.

The qualifying date is July 1, the first day of the fiscal year. Applications must be filed annually and are due 3 months after the first actual tax bill postmark date in December (i.e. if you are applying for a 65 or older, you must be 65 as of July 1<sup>st</sup> of that calendar year).

Certain exemption applications will require a copy of the tax forms filed in the previous calendar year, or a statement indicating that the applicant 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 (own and occupy the subject property on July 1 in the year of application), and must have been continuously domiciled in Massachusetts for 10 years before the application.

CLAUSE	BASIC QUALIFICATIONS AS OF JULY 1, 2015	MAXIMUM INCOME	MAXIMUM ASSETS	POTENTIAL TAX RELIEF
<b>SENIOR</b>				
<b>17D</b>	Widowed or age 70 or older	None	\$40,000	\$350
<b>41C</b>	Age 65 or older - Single/Widowed	\$20,000	\$40,000	\$1,000
<b>41C</b>	Age 65 or older – married	\$30,000	\$55,000	\$1,000
<b>VETERAN</b>				
<b>22</b>	10% Disability or Purple Heart	None	None	\$800
<b>22A</b>	Loss of foot, hand or eye	None	None	\$1,500
<b>22D</b>	Deceased after 9/11/01 due to combat or injury from combat	None	None	100%
<b>22E</b>	100% Disability	None	None	\$2,000
<b>22(F)</b>	Paraplegic due to war injury	None	None	
<b>OTHER</b>				
<b>17D</b>	Surviving spouse or orphaned minor child	None	\$40,000	\$350
<b>37A</b>	Legally Blind	None	None	\$1,000
<b>41A</b>	Tax Deferral-Age 65 or older	\$40,000	None	Varies
<b>42 or 43</b>	Surviving spouse or orphaned-Minor of Police Officer or Firefighter	None	None	100%
<b>18</b>	Extreme Hardship	None	None	Varies

A Tax Deferral enables owners to defer payment of up to 100% of their annual property taxes. Deferred taxes accumulate, with an interest rate at 4%, as a lien on the property until it is sold or the owner(s) is 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 at (781) 270-1650.

OWNERS OF PROPERTY IN A TRUST – Trust ownership may affect the applicant's qualification for a statutory exemption. An applicant must be a trustee **and** a beneficiary and would need to submit the following with their exemption application:

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

[IF YOU WANT DETAILED INFORMATION PLEASE CLICK HERE](#)