

TOWN OF TRURO
Assessing Department
SUMMARY OF TAX EXEMPTION PROGRAMS FY2023

A tax exemption is a release from the obligation to pay all or a portion of a tax. Applications should be filed annually with the Board of Assessors on or before **April 1st, 2023** or three (3) months after the actual tax bills are mailed, whichever is later. Filing an application does not entitle the applicant to a delay in tax payment. If you have any questions, please call the Assessors Office at 508-349-7004 X117 or Outreach at the Council on Aging.

Ownership:

- Own and occupy the property as of July 1
- Trustee with a beneficial interest OR Life Estate OR
- Tenants by the Entirety, Joint Owner OR Tenants in Common

| Eligible Age | Clause (MGL Ch. 59, Sec. 5) | Basic Assistance Type | Income Limit | Assets Limit (not including residence) | Assistance Amount |
|--|-----------------------------------|--|---|---|---|
| ELDERLY PROGRAM TAX RELIEF | | | | | |
| Must own & occupy the property for at least 5 years, be a Massachusetts resident for the preceding 10 years and be 65 or older as of July 1 st of tax year | | | | | |
| 65 + | 18 | Financial Hardship (requirements – age, infirmity & poverty) | | | Exemption may be all or a portion. |
| 65 + | 41A | Defers payment of local property tax owed by senior until house sold or senior dies | \$40,000 Max | None | Can defer part or all of taxes annually up to 50% of assessed value. Annual interest applies. |
| 65 + | 41C | Reduces local property tax liability of senior | \$33,410 - Single * \$50,113 – Married * | \$66,817 - Single \$91,850 - Married | \$1,000 Elderly Exemption |
| 65+ | 17D | Reduces local property tax liability of senior, surviving spouse or minor child of a deceased parent | No Income limit | \$66,817 - Single | Amount is subject to annual cost of living increase. FY2023- \$292.35 |
| <i>* Can be increased by allowable Social Security Deduction. (FY2023 = \$5,245 for single or \$7,867 married)</i> | | | | | |
| SERVICE CONNECTED DISABLED VETERANS (or Surviving Spouse) | | | | | |
| 1) Must own & occupy the property as of July 1 of the tax year, 2) be a Massachusetts resident for 5 consecutive years before the tax year begins (or been domiciled in Massachusetts for at least 6 consecutive months before entering the service) and 3) meet the service-connected disability or awards criteria | | | | | |
| | 22a | 10% Service Related Disability - Purple Heart | None | None | \$400 Veterans Exemption |
| | 22A | Permanent loss of 1 foot OR hand OR eye | None | None | \$750 Veterans Exemption |
| | 22B | Permanent loss of both feet, hands, OR 1 foot and 1 hand, OR loss of both eyes | None | None | \$1250 Veterans Exemption |
| | 22C | Permanent & total disability. "special adapted housing" | None | None | \$1500 Veterans Exemption |
| | 22D | Surviving Spouse of soldier or sailor killed in combat. | None | None | Full for 5 years then \$2500 |
| | 22E | 100% disabled; incapable of working | None | None | \$1,000 Veterans Exemption |
| | PARA | Paraplegic | None | None | 100% Veterans Exemption |
| OTHERS | | | | | |
| | 37A | Legally Blind | None | None | \$500 Blind Exemption |
| | 42 | Surviving Spouse of Fire Fighter or Police Officer Killed in the Line of Duty | None | None | 100% Surviving Spouse Fire/Police Exemption |
| | 43 | Surviving Minor Children of Fire Fighter or Police Officer Killed in the Line of Duty | None | None | 100% Surviving Minor Children Fire/Police Exemption |