

Fiscal Year 2019 Statutory Exemptions – Shelburne, Ma

The following are descriptions and requirements for statutory exemptions. Contact the Board of Assessors Office for more detailed information.

Exemptions for Fiscal Year 2019 are due on April 1, 2019

Clause	Eligibility	Qualifications	Amount
17D	Surviving Spouse, Minor, Senior	As of July 1, 2018 ¹ Must have owned and occupied the property, ² 70 Years of Age or Surviving Spouse or Surviving Minor, ³ Whole Estate Minus Mortgage, cannot be worth more than \$40,000.	\$175
18	Hardship <i>Policy Adopted 11/17/17</i>	As of July 1, 2018 ¹ Must be 60 years of age and infirmed & impoverished. ² Must show financial information, such as income, assets, public assistance, tax returns. ³ Need disability letter from doctor.	\$500
18A	Hardship Tax Deferral	As of July 1, 2018 ¹ Must have owned and occupied the property and are a MA resident for 10 years. Unlike the exemption this deferral allows you to postpone payment of taxes, putting a lien on the property, and must be paid back in a maximum of three years with 8% interest.	No Specific Amount
22-22E	Disabled Veterans Paraplegic Veterans	As of July 1, 2018 ¹ Owned and occupied property. ² Must have 10% or greater disability.	\$400 - Full
37A	Blind Persons	As of July 1, 2018 ¹ Owned and occupied property. ² Proof of blindness from Mass. ³ Commission of the blind must be furnished each year.	\$500
41A	Elderly Tax Deferral	As of July 1, 2018 Must be 65 years of age. A resident of Mass for 10 years and occupied property for 5 years. Payment is deferred, plus 8% interest is added and a lien is put on the property.	No Specific Amount
41C	Elderly	As of July 1, 2018 ¹ Mass Resident for 10 years and occupied property for 5 years. ² Must be 70 years of age. ³ Gross Receipts (income) cannot exceed \$24,628 – single and \$36,942- married. ⁴ Assets cannot exceed \$40,000 – single and \$50,000 – married.	\$500

*If Property is held in a trust, the applicant must own the home, be a trustee and have beneficial interest
On Deferrals Tax Payer must pay 10% of tax amount due*