

# Real Estate Exemptions

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The Town of Burlington has adopted a variety of Exemptions to reduce property tax obligations for qualifying taxpayers who meet the various requirements in the following categories: 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 (i.e. if you are applying for a 41C you must be 65 as of July 1<sup>st</sup> of that calendar year). Applications must be filed annually and must be received in the Assessor's Office by April 1, of the next calendar year.

Because of the number and complexity of exemptions, the following table is intended only to give the taxpayer a general idea of the exemptions that are available.

CLAUSE	BASIC QUALIFICATIONS	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	\$22,622	\$45,325	\$1,000
<b>41C</b>	Age 65 or older – married	\$33,994	\$62,322	\$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 an owner to defer payment of up to 100% of their annual property taxes. If you qualify, you must enter into a tax deferral agreement that requires the deferred taxes along with interest, at a rate of 4%, to be paid in full 1. when the property is sold, or 2. upon your death. This agreement puts a lien on the property until all the deferred taxes are repaid, then the lien is released. Applicants must be 65 on or before July 1<sup>st</sup>, with a maximum income of \$40,000. If you are interested, please contact the Assessor's Office at (781) 270-1650.

**OWNERS OF PROPERTY HELD IN A TRUST** – Trust ownership may affect the applicant's qualification for an Exemption or Tax Deferral. An applicant must be a trustee **as well as** a beneficiary and would need to submit the following with their application:

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