

**FISCAL YEAR 2020 STATUTORY EXEMPTIONS - SEEKONK, MA**

Clause	People who are eligible	Qualifications	Amount
17D	Surviving Spouse, Minor, Aged Person	Must show all assets (not gross receipts) Cannot exceed \$40,000. Must show copy of Death Certificate or be 70 as of July 1st	\$175.00 (Owned property for 5 years)
18**	Hardship	Must be aged (55+) and infirmed & impoverished. Must show financial information, such as income, assets, public assistance, tax returns. Need disability letter from Dr	\$750 Maximum (Pay 1/2 trash bill) (Owned 3 Years)
18A	Hardship Tax Deferral	No age requirement. You must have owned & occupied the property as of July 1, lived in Mass. For at least 10 years and meet the qualifications. Unlike an exemption, this deferral allows you to postpone payment of taxes, putting a lien on the property, and must be paid back in maximum of 3 years with 8% interest.	No Specific Amount
22	Disabled Veterans (new-need DD214)	Must have 10% or greater disability, Purple Heart, gold star parent, or widow/widower of qualified veterans (as long as they remain unmarried) or parents of service men killed in action	\$400.00 (owned prop. 5 yrs or lived in ma 6 mo. before entering service or last 2 cons. yrs.)
22A	Disabled Veterans (new-need DD214)	Loss or loss of use of one foot, hand or sight of one eye or received the Congressional Medal of Honor, Distinguished service, Navy or Air Force Cross or was a Prisoner of War.	\$750.00 " "
22B	Disabled Veterans	Loss or loss of use of both hands, feet or eyes	##### "
22E	Disabled Veterans (new-need DD214)	Must have 100% service connected disability. 100% disability letter required every year, dated 7/1	##### "
Paraplegic (22F)	Disabled Veterans (new-need DD214)	Veterans who are paraplegics. Surviving spouses who do not remarry of paraplegics who are certified by the Veterans Administration as paraplegic.	Full " "
37A	Blind	Must be declared legally blind as of 7/1 of the tax year. Proof of blindness from the Mass. Commission of the Blind must be furnished each year.	\$500.00
41A	Elderly Tax Deferral	Must be 65 prior to July 1, be a resident of Mass for 10 years and owned & occupied property in Mass. For 5 years. Income cannot exceed \$20,000 in the calendar year preceding year of application. Payment is deferred, plus 8% interest is added and a lien put on the property.	No Specific Amount
41C	Elderly	Must be 65 prior to July 1, be a resident of Mass. for 10 years and owned and occupied property in Mass. for 5 years. If single, assets cannot exceed \$40,000, or \$50,000 for a married couple. If single, gross receipts (income) cannot exceed \$20,000, or \$30,000 for a married couple. (\$24,758.00/single or \$37,137/married) with social security (Approved by Voters May 2006 Town Meeting)	##### (Pay 1/2 trash bill) (Full CPA) (owned for 10 years)
CPA	Community Preservation Act	This exemption is for low income persons or low or moderate income seniors. Must show gross income (not assets) for preceding calendar year for <u>ALL</u> members of the household over 18, except if a full time student. <b>Note: If you receive the 41C exemption, you automatically receive the full CPA exemption. If you receive any other exemption, you get a percentage off.</b> <b>(See HUD Affordable Housing Income Limits chart below:)</b>	Full Amount of CPA Tax
ELD/DIS	Elderly & Disabled Taxation Aid Fund <b>** (In addition to above exemptions)</b> (Adopted 11/27/06)	All assets and gross receipts, value of personal property and other real estate, excluding domicile, <b>including</b> second homes, other real estate, cars, boats, jewelry, fur coats, antiques, paintings, savings and checking accounts, pension & annuity funds and any other tangible assets will be considered in determining eligibility and aid amount.	No Specific Amount <b>(Awards are based on available funds)</b> (Property must be assessed at or below the median)(own 5yrs)
56	National Guard Members & Military Reservists	Those on active duty outside of U.S. Must own property as of 7/1 beginning fiscal year for which relief is sought. (adopted in Seekonk 11/19/18)	No Specific Amount
	Motor Vehicle - Military Personnel	Vehicles owned by & registered by military personnel who are Mass. domiciliaries are exempt from MVE excise if: city/town has adopted this local option & the service person is on active military duty outside the U.S. for at least 45 days of the excise calendar year. <u>Non-domiciliaries:</u> Servicemen who's legal residence is in another state, exempt for 2 vehicles only in their names.	Full
	DV Plates - Veteran	Also if veteran has a DV plate, they are exempt for 1 vehicle (except boats) New DV plate applicants must have a MAB letter from the RMV.	1 Vehicle
	Motor Vehicle-non Veterans	Handicapped people who have lost or lost permanent use of both legs or both arms or the sight of both eyes, charitable and religious organizations under M.G.L.Ch59 Sec.5CL.3 and CL.10 respectively, Vehicles owned by federal, state or local governmental entity.	Full