

INTRODUCTION:

A tax exemption is a discharge from the obligation to pay all or a portion of a tax. Exemptions are conferred by the Legislature on particular categories of persons or property. Clause 17D in Section 5 of Chapter 59 provides exemptions to three categories of persons who satisfy certain residency and whole estate or asset requirements – widows and widowers, minor children with one parent deceased and persons 65 or older.

Persons 65 or older may, alternatively, qualify for an exemption under Clause 41C, which provides increased benefits but for which the eligibility requirements are more strict. Clause 17 was an early Legislative response to the need of the above categories of persons for assistance with their tax obligations. It set out original eligibility requirements for the exemption. As property values rose, however, it became more difficult for persons to satisfy these requirements. Therefore, the Legislature periodically made alternative exemptions (Clauses 17C, 17C-1/2 and 17D) available for cities or towns to accept by town meeting or city council vote. Each alternative has different eligibility requirements. If a city or town has accepted Clause 17C, 17C-1/2 or 17D, the Clause most recently accepted establishes eligibility rules. The Town of Avon has voted to accept Clause 17D.

EXEMPTION AMOUNT:

The exemption amount for each Clause is \$200.00.

APPLICATIONS:

Applications must be filed annually. Since Avon issues quarterly tax bills, to ensure ample time to process the application, applications should be filed in the Fall of the year before the third quarter tax bill is issued (January 1st) in order to appear on the tax bill. The actual deadline to file is April 1st, 90 days after the third quarter tax bill is issued.

DOCUMENTATION:

An applicant for an exemption must provide to the Assessors whatever information is reasonably required to establish eligibility. This information may include, **but not limited to:**

- Birth certificates
- Evidence of domicile and occupancy
- Income tax returns
- Bank statements

ELIGIBILITY REQUIREMENTS:

For eligibility, an individual must possess, as of July 1 of the tax year, the status of either a surviving spouse or a minor with a parent deceased who owns and occupies the property as his domicile or a person 65 years or over who has owned and occupied the property as his domicile for at least 5 years (Under Clause 17D).

WHOLE ESTATE:

A person's who estate, real and personal, cannot exceed \$40,000 excluding the total value of the subject property, not to exceed 3 dwelling units and any unpaid mortgage balance on the property. For a property containing 4 or more dwelling units, the value of that portion exceeding 3 units must be included. There are no limitations on annual income for eligibility under Clause 17D.

OWNERSHIP:

Ownership may be held as an individual, as a joint owner or as a tenant in common.

The holder of a life estate satisfies the ownership requirement.

If the domicile is held in a trust, a person can only satisfy the ownership interest if he:

- Is a trustee or co-trustee
- Possesses a sufficient beneficial interest in the domicile through that trust. (Splitting the interest between multiple trusts does not qualify).

FOR FURTHER
INFORMATION CONTACT:

BOARD OF ASSESSORS

65 EAST MAIN ST.

AVON, MA 02322

508-588-0414

TAXPAYER'S GUIDE TO REAL
PROPERTY TAX EXEMPTIONS
IN MASSACHUSETTS

CLAUSE 17D

TOWN HALL HOURS

MONDAY THRU

WEDNESDAY

8:30 A.M. TO 4:30 P.M.

SURVIVING SPOUSE
(HUSBAND OR WIFE)
MINOR CHILD
(OF DECEASED PARENT)
ELDERLY PERSON

THURSDAY

8:30 A.M. TO 7:30 P.M.

FRIDAY

8:30 A.M. TO 1:00 P.M.

