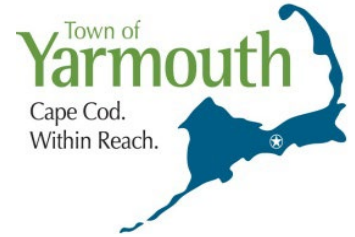


TOWN OF YARMOUTH

Board of Assessors



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Director of Assessing
Andy Machado

Board of Assessors
John Serijan
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Fiscal Year 2024 Personal Exemptions

The Board of Assessors administers real estate tax assistance programs for various eligible taxpayers. These programs are summarized below. Additional information and the necessary applications are available on the Town of Yarmouth website at www.yarmouth.ma.us on the Assessing page or by calling 508-398-2231, ext. 1220. Assistance filling out applications is available at the Yarmouth Senior Center, 528 Forest Road in West Yarmouth. Call 508-394-7606, ext. 1330 to make an appointment. Applications must be filed with the Assessor's Office annually by April 1. Exemptions are granted on an annual basis.

All applications are confidential.

Senior 65 and Older

Upon approval, the taxpayer is entitled to up to \$1,000.00 exemption.

- Must be 65 or older as of July 1.
- Must have occupied the property as domicile as of July 1.
- Must have owned property in Massachusetts for 5 years.
- Must have had a domicile in Massachusetts for ten consecutive years prior to July 1.
- Previous calendar year's income can't exceed \$25,401 if single, \$38,105 if married (*after* subtracting a Social Security deduction).
- As of July 1, whole estate (the value of personal assets *not including the domicile*) can't exceed \$50,807 if single, \$69,857 if married.

Taxpayer must provide copies of:

- Birth certificate or driver's license (for first-time applicant).
- Prior year's federal tax return.
- All complete bank statements, balances as of July 1.
- Stocks, bonds, certificates of deposit, IRAs, annuities, etc. as of July 1.

Property Tax Deferral

Clause 41A permits an elderly taxpayer to delay payment of property taxes which must be paid back to the Town upon the sale of the property or the demise of the taxpayer. A taxpayer who already receives a personal exemption is not precluded from seeking to defer the balance.

For eligibility, a qualified applicant must enter into a written tax deferral and recovery agreement with the Town of Yarmouth which will place a lien on the property to be recorded at the Barnstable County Registry of Deeds. Anyone having any legal interest in the property must also approve the tax deferral agreements, including joint owners, remaindermen and/or mortgagees.

Upon approval, the taxpayer is entitled to defer payment of all or a portion of their annual real estate taxes. Taxpayer must:

- Be 65 or older as of July 1.
- Have occupied the property as domicile as of July 1.
- Have owned property in Massachusetts for 5 years.
- Have had a domicile in Massachusetts for ten consecutive years prior to July 1.
- Have a previous calendar year's income that doesn't exceed \$40,000.

Taxpayer must provide copies of:

- Birth certificate or driver's license (for first-time applicant); must be submitted with the application.
- Federal income tax return or proof of prior year's income; must be submitted with application.
- A taxpayer who qualifies may defer payment of all, or a portion of, the taxes each year at 8% interest, provided the deferred taxes and accrued interest do not exceed 50% of the applicant's proportional share of the fair cash value of the property.

Senior Tax Work-Off Program

In addition to the above referenced statutory personal exemptions, the Town of Yarmouth also offers a Senior Tax Work-Off Program. If you are 60 or over, are physically able to meet job requirements of one of our departments and you own a home in Yarmouth, you may qualify. Participants will earn a \$500 abatement on real estate taxes for work completed in one of the Yarmouth municipal departments. Senior Tax Work-Off applications are available at the Yarmouth Senior Center and are accepted until all openings are filled. Please call 508-394-7606 for details. Your application requires: Copy of federal income tax return and CORI background check. Those with demonstrated financial need will be given priority.

**Service-Connected Disabled Veterans, Spouses, Parents or
Specific Veteran Award Recipients**

Upon approval, the veteran is entitled to an exemption in varying amounts (depending on the clause). The veteran must satisfy the following residency requirements: either have been a Massachusetts domiciliary for at least 6 consecutive months prior to entering military service OR have lived in Massachusetts at least one year prior to July 1.

- Veteran must provide a copy of his/her DD-214 (for first-time applicant).
- Veteran may have a service-connected disability of 10% or more.
- Veteran must provide annual VA benefits letter the first time filing and, for 100% disabled veterans, annually.
- Veteran may have received the Congressional Medal of Honor, Distinguished Service Cross, Navy Cross, Air Force Cross or a Purple Heart.
- The surviving spouse or parent of a qualified veteran may also apply if the veteran is deceased. First-time filer must provide copy of veteran's death certificate and U.S. Dept. of Veterans Affairs benefits summary/documentation or DD Form 1300.

Upon approval, the veteran is entitled to a real estate tax exemption in varying amounts (depending on the clause).

Blind Persons - Clause 37A

Upon approval, the taxpayer is entitled to a \$500.00 exemption.

- Taxpayer must provide a *current* copy of his/her certificate issued by the Massachusetts Commission for the Blind, attesting to a condition of legal blindness. This must be done annually.
- Taxpayer must occupy the property as his/her domicile as of July 1.

Senior 65 and Older – Surviving Spouse – Minor (Clause 17C1/2)

Upon approval, the taxpayer is entitled to a \$175.00 exemption.

1. Taxpayer must be either:

- 65 years of age as of July 1 and have owned and occupied the property for at least ten years.
- A surviving spouse or minor with a parent deceased, who owns and occupies the property.

2. Taxpayer's assets cannot exceed \$40,000.

Taxpayer must provide copies of:

- Birth certificate or driver's license (for first-time applicant).
- Death certificate if surviving spouse or minor.
- Mortgage statement as of July 1.
- All asset statements, including stocks, bonds, CDs, IRAs, annuities, balances as of July 1.
- All complete bank statements, balances as of July 1.