

TOWN OF EASTHAM
Assessing Department
SUMMARY OF TAX EXEMPTION PROGRAMS

A tax exemption is a release from the obligation to pay all or a portion of a tax. Applications should be filed annually with the Board of Assessors on or before December 15th, or three (3) months after the actual tax bills are mailed, whichever is later. Filing an application does not entitle the applicant to a delay in tax payment. If you have any questions, please call the Assessors Office at 508-240-5900 X215.

- Ownership:**
- Own and occupy the property as of July 1
 - Trustee with a beneficial interest OR Life Estate OR
 - Tenants by the Entirety, Joint Owner OR Tenants in Common

Eligible Age	Clause (MGL Ch. 59, Sec. 5)	Basic Assistance Type	Income Limit	Assets Limit (not including residence)	Assistance Amount
ELDERLY PROGRAM TAX RELIEF					
Must own & occupy the property for at least 5 years, be a Massachusetts resident for the preceding 10 years and be 65 or older as of July 1 st of tax year					
65 +	18	Financial Hardship (requirements – age, infirmity & poverty)			Exemption may be all or a portion.
65 +	41A	Defers payment of local property tax owed by senior until house sold or senior dies	\$40,000 Max	None	Can defer part or all of taxes annually up to 50% of assessed value. For FY 2014 interest is 8%
65 +	41C	Reduces local property tax liability of senior	\$20,000 - Single * \$30,000 – Married *	\$40,000 - Single \$55,000 - Married	\$1,000 Elderly Exemption
<i>* Can be increased by allowable Social Security Deduction. (FY2014 = \$4,381 for single or \$6,572 married)</i>					
SERVICE CONNECTED DISABLED VETERANS (or Surviving Spouse)					
Must satisfy tests relating to residency, domicile, ownership and service-connected disability or awards					
	22	10% Service Related Disability - Purple Heart	None	None	\$400 Veterans Exemption
	22A	Permanent loss of 1 foot OR hand OR eye	None	None	\$750 Veterans Exemption
	22B	Permanent loss of both feet, hands, OR 1 foot and 1 hand, OR loss of both eyes	None	None	\$1250 Veterans Exemption
	22C	Permanent & total disability. "special adapted housing"	None	None	\$1500 Veterans Exemption
	22D	Surviving Spouse of soldier or sailor killed in combat.	None	None	Full for 5 years then \$2500
	22E	100% disabled; incapable of working	None	None	\$1,000 Veterans Exemption
	PARA	Paraplegic	None	None	100% Veterans Exemption
OTHERS					
	37A	Legally Blind	None	None	\$500 Blind Exemption
	42	Surviving Spouse of Fire Fighter or Police Officer Killed in the Line of Duty	None	None	100% Surviving Spouse Fire/Police Exemption
	43	Surviving Minor Children of Fire Fighter or Police Officer Killed in the Line of Duty	None	None	100% Surviving Minor Children Fire/Police Exemption