

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

ANNUAL INCOME AND WHOLE

ESTATE

Eligibility amounts for Clause 41C is as follows:

Clause 41C Gross receipts minus social security allowance must be less than:

\$ 19,089 if single
\$ 23,670 if married

Whole estate less the value of the home except for the value of any portion which exceeds three dwelling units and produces income cannot exceed:

\$28,000 if single
\$30,000 if married

The value of a person's (a) cemetery plots, (b) registered motor vehicles, (c) wearing apparel and (d) household furniture and effects at the domicile should be excluded from the calculation of the person's whole estate for purposes of these clauses.

**FOR FURTHER
INFORMATION
CONTACT:**

ASSESSING

DEPARTMENT

59 TOWN HALL SQ

FALMOUTH, MA

02540

(508)495-7380

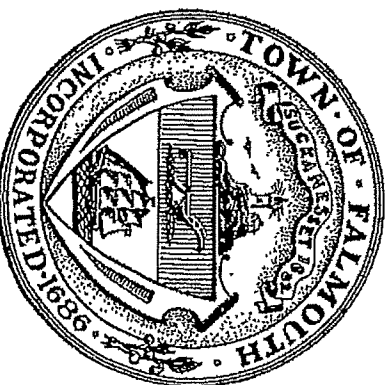
**TAXPAYER'S GUIDE TO
REAL ESTATE TAX
EXEMPTIONS
IN MASSACHUSETTS**

CLAUSE 41C

**ELDERLY PERSONS
(70 YEARS OR OLDER)**

TOWN HALL HOURS

**MONDAY thru FRIDAY
8:00 A.M. TO 4:30 P.M.**



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 41C in Section 5 of Chapter 59 provide exemptions to persons 70 years of age or older who satisfy certain whole estate or asset, annual income and residency requirements. Clause 17D which provide reduced benefits but for which the eligibility requirements are less strict.

Clause 41 was an early Legislative response to the need of the above category of persons for assistance with their tax obligations. It set out original eligibility requirements for the exemption. As property values and income levels rose, however, it became more difficult for persons to satisfy these requirements. Therefore, the Legislature made alternative exemptions (Clauses 41B and 41C) available for cities or towns to accept by town meeting or city council vote. Each alternative has different eligibility rules. The Town of Falmouth voted to accept Clause 41C.

EXEMPTION AMOUNT

The exemption amount for each Clause is \$500.00.

APPLICATIONS

Applications must be filed annually on or before December 15 with the local assessors in the city or town where the property is located. If the tax bill is mailed after September 15, however, applications may be filed within three months from the date the bill was first mailed. Filing an application does not entitle one to a delay in tax payment.

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 be limited to:

- 1 Birth certificates
- 2 Evidence of domicile and occupancy
- 3 Income tax returns

ELIGIBILITY REQUIREMENTS

For eligibility, an individual must satisfy requirements relating to (1) age (2) ownership and domicile (3) annual income and (4) whole estate or assets.

AGE

An individual must be (a) 70 years or older or (b) joint owner with a spouse 70 years or older as of July 1 of the tax year.

OWNERSHIP AND DOMICILE

Under Clause 41C, an individual must own and occupy the subject property on July 1 of the tax year. Under Clauses 41C, in addition to so owning and occupying the subject property, an individual must have been continuously domiciled in Massachusetts for the 10 years preceding the application and have owned and occupied the property or other property in Massachusetts for 5 years.

1. Ownership may be as a joint tenant or as a tenant in common with someone other than a spouse, in which case the exemption amount is reduced to that portion of \$500 as the person's ownership interest in the property.
2. The holder of a life estate satisfies the ownership requirement.
3. If the domicile is held in a trust, a person can only satisfy the ownership interest if he: