

Tax Exemptions & Qualifications

Applications and deadlines for filing are available at the Assessing Department or online: www.townofholliston.us/assessors-office/pages/on-line-forms

1. Tax Exemption Qualifications for Elderly Citizens (Clause 41C)

- 70 years of age as of July 1st
- Must have owned and occupied the real estate for five years.
- Income cannot exceed \$20,000 (single person) or \$30,000 (married persons)
- Assets cannot exceed \$28,000 (single person) and \$30,000 (married persons)
- \$1000 exemption

Income includes all sources, such as wages, pensions, interest, dividends, rent, etc. There is a Social Security income exclusion for single persons and married persons.

Assets include bank accounts, checking accounts, stocks, bonds, mutual funds, saving certificates, boats, real estate, etc. Most primary residences are exempt from the asset qualification.

2. Tax Exemption Qualifications for Widow, Widower, Person Over 70 or Minor Surviving Child (Clause 17D)

- 70 years of age (or Under 18 Years of age if applying for a Minor) as of July 1st
- Must have owned and occupied the real estate for ten years.
- Assets cannot exceed \$40,000
- \$350 exemption

There is no income limit for this exemption.

Assets include bank accounts, checking accounts, stocks, bonds, mutual funds, saving certificates, motor vehicles, boats, real estate, etc. Most primary residences are exempt from the asset qualification.

3. Tax Exemption Qualifications for the Blind (Clause 37)

- Must have a certificate from the MA Commission of the Blind as of July 1st for each year in which an application is filed.
- \$875 exemption

4. Tax Exemption Qualifications for Veterans (Clause 22)

22a	Veterans with minimum 10% service connected disability	\$800
22b	Veterans of pre-WW 1 conflicts	\$800
22c	Veterans awarded Purple Hearts	\$800
22d	Spouses and Surviving Spouses (who have never remarried) of Clause 22a, 22b, 22c Veterans	\$800
22e	Gold Star Parents	\$800
22f	Surviving Spouses (who have never remarried) of WW I service members	\$800
22A	Veterans (or surviving spouses of veterans) who lost, or had permanent loss of use of, one hand, foot, or eye in the line of duty; or who were awarded the Congressional Medal of Honor, Distinguished Service Cross, Navy Cross, or Air Force Cross; or who were prisoners of war	\$1,500
22B	Veterans (or surviving spouses of veterans) who lost, or had permanent loss of use of, two hands, feet, or eyes in the line of duty	\$2,500
22C	Veterans (or surviving spouses of veterans) with 100% disability in the line of duty and whose domicile is specially adapted housing acquired with assistance from VA	\$3,000
22D	Surviving Spouses (who have never remarried) of active duty military personnel (including National Guardsmen on active duty) or veterans who (1) died as a proximate result of injuries sustained or diseases contracted during active duty, or (2) went missing in action and are presumed to have died (<i>See Note below</i>)	Full
22E	Veterans (or surviving spouses of veterans) with 100% service-connected disability (<i>See Note below</i>).	\$2,000
22F	Veterans (or surviving spouses of veterans) with service-connected paraplegia (paralysis	Full

	of the legs and lower body). Veterans (or surviving spouses of veterans) with 100% disability for service-connected blindness.	
22G	A property tax exemption for any real estate that is the domicile of a person but is owned by a trustee, conservator, or other fiduciary for the person's benefit if the real estate would be eligible for exemption under clause 22, 22A, 22B, 22C, 22D, 22E, or 22F if the person were the owner of the real estate.	\$800 - Full
22H	Surviving parents or guardians of soldiers and sailors, members of the National Guard and Veterans who (i) during active duty service, suffered an injury or illness documented by the United States Department of Veterans Affairs (VA) or a branch of the armed forces that was a proximate cause of their death; or (ii) are missing in action with are presumed to have died. <i>(See Note below)</i>	Full

NOTES:

Veterans must have (1) been domiciled in Massachusetts for at least 6 consecutive months before entering military service, or (2) lived in Massachusetts for at least 1 consecutive year before the tax year begins.

Eligibility Criteria must be met as of July 1st for the applicable Fiscal Year.

22D: Documentation of the service connected death as established by the United States Department of Veterans Affairs (VA) or armed forces branch is required.

22E: Annual documentation of the disability by the United States Department of Veterans Affairs (VA) or armed forces branch is required.

22H: Surviving parents or guardians shall have been domiciled in the commonwealth for the 5 consecutive years immediately before the date of filing for an exemption, or the soldier or sailor, member of the National Guard or veteran was domiciled in the commonwealth for not less than 6 months before entering the service. Only applies to Real Estate that is occupied by the surviving

parents or guardians as their domicile. Exemption under 22H will only apply to tax years beginning on or after January 1, 2019.

5. Qualifications for Tax Deferral (Clause 41A)

- Must be 65 years of age as of July 1st
- Must occupy the residence.
- For tax year 2022, the total income cannot exceed \$58,000 (single person, not head of household), \$73,000 (head of household), and \$88,000 (married couples filing joint return).
- If one qualifies, the annual amount varies at the discretion of the applicant.
- Applications are available in the Assessor's Office at the Town Hall

This exemption allows a qualifying resident to defer a portion or all of their annual real estate taxes until the owner(s) chooses to sell the property, or until the owner(s) dies and the estate is settled.

If a resident qualifies for this exemption then:

The Town of Holliston places a lien on the property. This lien allows the town to collect the deferred taxes, plus interest, at the time of sale of the property.

If a mortgage or other lien is held on the property, the other lien holder must sign off on the deferral to allow the Town of Holliston to collect the deferred taxes plus interest before the other liens or mortgages are paid.

Interest accrues on the deferred taxes at an annual rate of 6%.

The owner is able to choose each year whether or not to defer any or all property taxes, up to a total deferred amount equal to 50% of the assessed property value.

6. Tax Exemption Qualifications for Hardship (Clause 18)

- To qualify, one must meet the requirements of age, disability and financial hardship as determined by the Board of Assessors.
- The amount of the exemption varies on a case-by-case basis.
- The Board requires a copy of each applicant's IRS Income Statement (first 2 pages of Form 1040) and additional documents from the previous year.

7. Tax Exemption Qualifications for the Community Preservation Act (Chapter 44B)

- To qualify, one must meet the requirements of age, household size and income as established in the Community Preservation Act.
- Qualified applicants receive a full abatement of their CPA real estate tax surcharge, which currently equates to about \$60 - \$120

- The Board requires a copy of each applicant's IRS Income Statement (first 2 pages of Form 1040) from the previous year.

8. Qualifications for Elderly & Disabled Taxation Fund (Chapter 60, 3D)

- To qualify, one must be elderly or disabled with a low income as determined by the ***Elderly and Disabled Taxation Fund Committee***.
 - Applicants with a fixed income of less than \$20,000 and/or assets of less than \$200,000 are given priority.
 - The amount of exemption varies on a case by case basis.
 - The Board requires a copy of each applicant's IRS Income Statement (first 2 pages of Form 1040) from the previous year.
 - Applicants must exhaust other avenues of assistance such as the previously mentioned state exemptions.
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If you believe that you may qualify for one of these exemptions, or if you have any questions, please contact the Assessing Department in person at Town Hall, or by phone at 508-429-0604.

The Assessing Department can answer any of your questions, can provide you with the appropriate application form, and provide you with any additional documentation that is required to qualify for a specific exemption.

The application deadline for FY2024 for all exemptions is April 1, 2024. The Board will accept applications as early as August 1, 2023 prior to the December 31st tax bill.

If an application is eligible and received in November we may be able to apply the exemption to the third quarter tax bill (usually issued by December 31st).

Exemption applications are private and confidential, and not subject to public record

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