



**TAXPAYERS' GUIDE TO
REAL ESTATE EXEMPTIONS
IN MASSACHUSETTS**

FY2023

**TOWN
OF
PROVINCETOWN**

**DEPARTMENT OF MUNICIPAL
FINANCE**

**OFFICE OF THE
BOARD OF ASSESSORS**

260 Commercial Street
Provincetown, MA 02657
(508) 487-7017

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**FOR ADDITIONAL INFORMATION,
CONTACT THE ASSESSORS' OFFICE
260 Commercial Street Town Hall
(508) 487-7017**



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FY 23 INTRODUCTION

A tax exemption is a release from the obligation to pay all or a portion of the taxes assessed on a parcel of property. Exemptions are conferred by the State Legislature (Massachusetts General Laws Chapter 59, Section 5) on particular categories of persons or property. The categories of persons to whom exemptions are conferred, subject to certain qualifications, are surviving spouses or minor children, veterans, blind persons, elderly persons, and surviving spouses or minor children of fire fighters or police officers killed in the line of duty. These exemptions do not affect the valuation of the property.

APPLICATIONS

Applications are available from the local Assessors' Office (by mail or Email) or from the Assessor's website. The applications must be filed annually with the Assessors' Office by April 1, or within three months of the mailing date of the actual tax bill, whichever is later. Filing an application does not stay the collection of the tax.

DOCUMENTATION

An applicant for an exemption must provide the assessors with whatever information is reasonably required to establish eligibility. The information requested may include, but not be limited to: (1) birth certificates, (2) evidence of domicile and occupancy, (3) income tax returns and (4) Bank, Financial Statements

EXEMPTIONS

Clause 17D - Surviving Spouse, Minor Child, or Elderly Person

Amount: \$348.21 current (changes each year...)

Eligibility: As of July 1, of the tax year, an individual must be either (1) a surviving spouse or minor child who owns and occupies the property as his or her domicile; or (2) a person at least 70 years old who has owned and occupied the property as his or her domicile for at least five years.

Income: There are no income guidelines.

Whole Estate: The applicant's whole estate (bank accounts, stocks, bonds, some types of personal

property), excluding the value of the domicile (up to three dwelling units), cannot exceed \$40,000.

Clause 18 - Age, Infirmary, and Poverty

Amount: Determined by the Board of Assessors, up to the full amount of taxes assessed.

Eligibility: As of July 1, of the tax year, an individual must be at least 65 years old and must be able to document medical and financial hardship.

Clause 22 - Veterans

Amount: \$400 - Full exemption, depending on the nature and extent of the disability.

Eligibility: As of July 1 of the tax year, an individual must have lived in Massachusetts for at least five years or must have been domiciled in Massachusetts for at least six months prior to entering the service and must be either (1) a veteran or spouse (or his or her surviving spouse who remains unmarried) who has a service connected disability of at least ten percent (as verified by the Veterans Administration) or was awarded the Purple Heart, or (2) the parent of a serviceman who lost his or her life during wartime.

Clause 37A - Blind Persons

Amount: \$500

Eligibility: As of July 1, of the tax year, the blind individual must own the property and occupy it as his or her primary domicile. A certificate from the Commission for the Blind must be provided annually with the application for exemption.

Clause 41A - Tax Deferral

Amount: Any or all of the taxes assessed may be deferred (not exempted) with interest (8%) until the property is sold or transferred, or until the demise of the owner, at which point the taxes are repaid. The cumulative total of taxes deferred cannot exceed fifty percent of the applicant's share of the assessed value of the property, and a lien is recorded by the Town.

Eligibility: As of July 1, of the tax year, an individual must be at least 65 years old, must have owned and occupied any property for at least five years, and must have been continuously domiciled in Massachusetts for at least the ten preceding years.

Income: The gross receipts cannot exceed \$40,000.

Clause 41C - Elderly Persons

Amount: \$1,000

Eligibility: As of July 1 of the tax year, an individual must be at least 65 years old, must have owned and occupied any property for at least five years, and must have been continuously domiciled in Massachusetts for at least the ten preceding years.

Income: The gross receipts of the applicant in the year preceding the application cannot exceed \$20,000 if single, \$30,000 if married or in a domestic partnership.

Whole Estate: The whole estate of the applicant, excluding the value of the domicile (up to three dwelling units), cannot exceed \$40,000 if single, \$55,000 if married or in a domestic partnership.

Clause 42 - Surviving Spouse (Clause 43 - Minor Children) of Fire Fighter or Police Officer Killed in the Line of Duty

Amount: Full exemption of taxes assessed

Eligibility: As of July 1 of the tax year, an individual must be a surviving spouse of a fire fighter (or police officer) who was killed in the line of duty, must remain unmarried, and must own and occupy the property.

Section 5K - Senior Volunteer Work Credit

Amount: \$750/53 Hours or \$1000/71 Hours

Eligibility: A taxpayer must be at least 60 years old and must own property in Provincetown. It is not required that the taxpayer be domiciled in Provincetown. The taxpayer must provide volunteer services to the Town and will be credited for said services at a rate consistent with the state's minimum wage. As of January 1, 2022, the minimum wage will be \$14.25/hour, which equates to 53 hours for the \$750 exemption or 74 hours for the \$1,000 exemption. All hours must be completed in the same calendar year. Typically, no partial credit is given (55.50 hours or 74 hours only). Due to the Covid-19 pandemic, for years 2020 and 2021, credit will be given for the hours worked. Apply through the Council on Aging, 2 Mayflower Street or telephone 487-7083.

Income: No income requirements.

Whole Estate: No requirements.