

**NORTHBOROUGH PROPERTY TAX RELIEF FISCAL 2012**

<b>PROGRAM NAME</b>	<b>CLAUSE 17D Elderly &amp; Surviving Spouse Exemption</b>	<b>CLAUSE 22 VETERAN</b>	<b>CLAUSE 37 BLIND</b>	<b>CLAUSE 41C Elderly Exemption</b>	<b>CLAUSE 41A Senior Deferral</b>	<b>CLAUSE 18 Hardship</b>	<b>Chpt.59 Sec 5K Senior Work-Off Abatement</b>	<b>Senior "Circuit Breaker" Tax Credit</b>	<b>Chpt.60 Sec 3D Elderly &amp; Disabled Taxation Fund</b>	<b>Community Preservation Act Exemption</b>
<b>ASSISTANCE TYPE</b>	Reduces property tax liability. Apply by 3/31.	Reduces tax liability for qualifying veterans or their spouses. Apply by 3/31.	Reduces property tax liability. Apply by 3/31.	<b>Reduces property tax liability. Apply by 3/31.</b>	Defers taxes owed until house sold or senior dies. Apply by 3/31.	Exemption based on discretion of BOA. Apply by 3/31.	Reduces property tax in exchange for services.	<b>Reduces State Tax owed or refunds if taxes exceed 10% of income.</b>	Reduces Property Tax Liability. Apply by 1/31.	<b>Exemption from the 1.5% surcharge on tax bill. Apply by 3/31.</b>
<b>ELIGIBLE AGE</b>	70 by July 1	N/A	N/A	<b>65 by July 1</b>	65 by July 1	N/A	60	<b>65</b>	65	N/A
<b>INCOME LIMIT</b>	None	N/A	N/A	<b>\$25,489 Single \$38,233 Married Contact Assessors' Office for S.S. Deduction.</b>	<b>\$40,000</b>	None	<b>\$25,000 Single \$40,000 Married</b>	<b>\$52,000 Single \$78,000 Married \$65,000 Head of Household</b>	<b>Individual income not more than \$25,000; total household income not more than \$40,000.</b>	<b>Based on age &amp; family size; under age 60 \$46,200-\$87,100, age 60+ \$57,800-\$108,900. see chart</b>
<b>ASSET LIMIT</b>	\$40,000 excluding domicile.	N/A	N/A	<b>\$49,860 Single \$70,093 Married Excluding domicile</b>	None	None	None	<b>\$729,000 for assessed valuation of domicile.</b>	Property Value not more than <b>\$353,600. (median)</b>	<b>None</b>
<b>AMOUNT OF TAX EXEMPTION</b>	<b>\$175.00</b>	<b>\$400.00 to \$1,000.00</b> depending on the applicable clause.	<b>\$437.50</b> Legally blind as of July 1 of the Tax Year & registered with Mass Com for the Blind.	<b>\$1,000.00</b>	Taxes whole, part & not to exceed 50% of value of property.	In the opinion of the Assessors when unable to contribute due to age, infirmity & poverty.	<b>\$750 PER HOUSEHOLD</b>	<b>\$980 Maximum</b>	Determination based on need & funds available.	<b>1.5% Surcharge</b>
<b>DEPARTMENT TO CONTACT FOR APPLICATIONS OR FORMS</b>	<b>ASSESSORS OFFICE (508) 393-5005</b>	<b>ASSESSORS OFFICE (508) 393-5005</b>	<b>ASSESSORS OFFICE (508) 393-5005</b>	<b>ASSESSORS OFFICE (508) 393-5005</b>	<b>ASSESSORS OFFICE (508) 393-5005</b>	<b>ASSESSORS OFFICE (508) 393-5005</b>	<b>SENIOR CENTER (508) 393-5035</b>	<b>TAX PREPARER, SENIOR CENTER, ASSESSORS OFFICE</b>	<b>ASSESSORS OFFICE &amp; SENIOR CENTER</b>	<b>ASSESSORS OFFICE (508) 393-5005</b>
<b>RESIDENCY REQUIREMENT</b>	Owned and occupied a residence in MA for 5 years.	N/A	The blind person must occupy the property as his or her domicile on July 1 of the tax year.	<b>Owned and occupied a residence in MA for 5 years; lived in MA for preceding 10 years.</b>	Owned and occupied a residence in MA for 5 years; lived in MA for preceding 10 years.	Must own and occupy residence as of July 1 of tax yr. in question, lived in MA preceding 10 years.	Yes	<b>Yes</b>	Must own and occupy property in Northborough for 8 years.	<b>Owned and occupied as a domicile.</b>