

## City of Medford – Board of Assessors Tax Exemption and Tax Deferral Programs

### Property Tax Assistance:

The following is a summary of exemptions and the tax deferral program currently available in the City of Medford. If you believe you meet the requirements for one of these exemptions, please contact the Assessing Department. **You have until April 3, 2023 to apply for these programs.**

CLAUSE:	WHO QUALIFIES:	AMOUNT:
<b>Clause 17D- Seniors over 70 or surviving spouse of any age</b>	Surviving spouses; minors of deceased parents; and persons who were 70 by July 1, 2022 AND who occupied the residence at least 5 years. No income limit, but the whole estate must be less than \$40,000, excluding the value of the domicile.	<b>\$175</b>
<b>Clause 22 to 22E – Disabled Veterans</b>	An honorably discharged veteran who lived in Massachusetts 6 months prior to enrollment in service or 5 years prior to applications for exemption AND who has a war service connected disability of 10% Or greater; OR is a recipient of the Purple Heart, Congressional Medal Of Honor, Distinguished Service Cross, Navy or Air Force Cross; or is a parent or an unmarried surviving spouse of a veteran who lost their life in wartime service. There are no income or asset requirements.	<b>Variable Amounts \$800 to 100% of Tax</b>
<b>Clause 37- Persons who are Blind</b>	Blind persons as determined by the Massachusetts Association for the Blind by July 1, 2022. A certificate of blindness must be filed yearly. There are no income or asset	<b>\$437.50</b>
<b>Clause 41C- Over the age of 65 and low income</b>	Persons of 65 years of age by July 1, 2022 provided that the applicant has lived in Massachusetts for at least 10 years and has occupied such or other real estate in Massachusetts for 5 years or is a surviving spouse who has inherited the real estate and occupied it 5 years. Income must not exceed <u>\$28,680</u> for single OR <u>\$43,023</u> for married persons. Estates must not exceed \$40,000 OR \$55,000 (excluding the domicile) for single OR married persons, respectively.	<b>\$1,000</b>
<b>Clause 41A- Tax Deferral for persons over the age of 65</b>	This program permits taxpayers to defer up to 100% of taxes. Deferred taxes will be collected upon transfer of the property with 5% simple interest. Persons over the age of 65 as of July 1, 2020, provided that the applicant has lived in Massachusetts for at least 10 years, OR occupied such or other real estate in Massachusetts for 5 years, OR is a surviving spouse who has inherited the real estate and occupied it for 5 years. Income cannot exceed \$40,000. There are no estate limits.	<b>Defer up to 100% of Tax</b>