

A tax exemption is a release from the obligation to pay all or a portion of a tax. You must file with local Assessors every fall. Deadline for filing an exemption is 3 months after the actual bills are mailed, by March 31. If you have any questions please call the Assessors Office at **508-747-1620 x296**. More detailed information can be found at www.plymouth-ma.gov

Ownership:

- Own and occupy the property as of July 1
- Life estate OR
- Trustee with a beneficial interest OR
- Joint owner or tenants in common

* Must own & occupy the property for at least 5 years.

Must be a Massachusetts resident for preceding 10 years.

+ Age as of July 1 of tax year.

**Must own & occupy property in MA for 5 years.

Eligible Age	Clause	Basic Assistance Type	Income Limit	Assets Limit	Assistance Amount
Program Tax Relief					
65	18	Financial Hardship (requirements – age, infirmity, poverty)			Exemption may be all or portion.
65	41A	Defers payment of local property tax owed by senior until house sold or senior dies. <i>(the CPA tax can not be deferred)</i>	\$51,000 Max	None	Any amount up to maximum deferral. Interest rate is 4%.
70*+	17D	Reduces local property tax liability of senior.	None	\$49,071	\$ 229 Elderly Exemption
65**#+	41C	Reduces local property tax liability of senior.	Single - \$20,000 Married - \$30,000	Single - \$40,000 Married - \$55,000	\$1000 Elderly Exemption
Service Connected Disabled Veterans (or Surviving Spouse)					
	22	10% Service Related Disability - Purple Heart	None	None	\$ 400 Veterans Exemption
	22A	Permanent loss of 1 foot OR hand OR eye	None	None	\$ 750 Veterans Exemption
	22B	Permanent loss of both feet, hands, OR 1 foot and 1 hand, OR loss of both eyes	None	None	\$1250 Veterans Exemption
	22C	Permanent & total disability - "special adapted housing"	None	None	\$1500 Veterans Exemption
	22D	Surviving Spouse of soldier or sailor killed in combat.	None	None	100% Veterans Exemption
	22E	100% disabled	None	None	\$1000 Veterans Exemption
	22F	Paraplegic	None	None	100% Veterans Exemption
Others					
	37A	Legally Blind	None	None	\$500 Blind Exemption
(COLA)	17D	Surviving Spouse	None	\$49,071 Max	\$229 Surviving Spouse Exemption
	42	Surviving Spouse of Fire Fighter or Police Officer Killed in the Line of Duty	None	None	100% Surviving Spouse Fire/Police Exemption
	43	Surviving Minor Children of Fire Fighter or Police Officer Killed in the Line of Duty	None	None	100% Surviving Minor Children Fire/Police Exemption
Work Program					
60	Work-Off	Reduces local property in exchange for volunteer service to municipality.			\$500 Max Senior Work-Off *Contact Human Resources at 508-747-1620 ext. 101
Income Tax Credit (Circuit Breaker) For more information please call Taxpayer Service at 617-887-6367 or 800-392-6089 or www.mass.gov/dor/seniors					
65	Circuit Breaker	Reduces state income taxes owed for senior whose property taxes exceed 10% of income.	Single - \$57,000 Married - \$85,000		\$1050 Max credit Property < \$693,000 for 2015