

TAX ASSISTANCE PROGRAMS [Fiscal Year 2020]:

Assessor's Office – Town Hall Room 215

Phone: 617-730-2060

Email: assessors@brooklinema.gov

Hours: Monday – Thursday, 8AM – 5PM;

Friday, 8AM – 12:30PM

Address: 333 Washington Street, Brookline MA 02445

Tax Exemption for Older Citizens (Clause 41C):

To qualify, a taxpayer:

- Must be over 65 years of age as of July 1, 2019 **AND**
- Must have primary residence in Massachusetts for ten years and owned property in the state for five years and must have occupied the property as of July 1, 2019 **AND**
- Must have a **whole estate** (the value of personal property excluding domicile) of less than \$46,497 if single, \$63,934 if married **AND**
- Must have a **gross income** less than \$23,249 if single, \$34,873 if married, after subtracting an allowable exclusion (\$4,758 worker, \$2,379 spouse).

Approved exemption amount ranges from \$500 to \$1,000.

Tax Deferral for Older Citizens (Clause 41A):

To qualify, a taxpayer:

- Must be over 65 years of age as of July 1, 2019 **AND**
- Must have primary residence in Massachusetts for ten years and owned property in the state for five years **AND**
- Must have occupied the property as of July 1, 2019 **AND**
- Must have a total gross income of less than \$88,000 per year

Approved taxpayer is entitled to defer (delay) payment of any portion of the property tax bill. Annual application.

Senior Circuit Breaker Credit:

To qualify, a taxpayer:

- Must be 65 or older before December 31, 2019 **AND**
- Must own or rent in Massachusetts as principal residence **AND**
- Must have gross income less than \$58,000 if such person is single and not head of household, less than \$73,000 if such person is head of household, or less than \$88,000 if such person files a joint tax return with spouse **AND**
- Must not have an assessed real estate valuation exceeding \$778,000

Upon approval, taxpayer is entitled up to \$1,100 of State Income Tax Credit (Not Property Taxes).

Senior Property Tax Work-Off Program:

To qualify, a taxpayer:

- Must be sixty (60) years of age or older as of July 1, 2019 **AND**
- Must own and occupy, as principal place of residence to which the tax work-off credit will be applied as of July 1, 2019 **AND**
- Must have gross income less than \$62,450 **AND**
- Must work as a volunteer for a designated Town Department for 125 hours within the tax year.
- Receive up to \$1,500 property tax abatement.

For applications contact the REAP Coordinator at the Brookline Senior Center at 617-730-2767.

Elderly, Surviving Spouse, Minor Child (Clause 17D):

To qualify, a taxpayer:

- Must be a surviving spouse or surviving minor child or must be over 70 years of age as of July 1, 2019 **AND**
 - Must have owned and occupied the property for five years **AND**
 - Must have a **whole estate** (the value of personal property less domicile) of less than \$60,235
- Approved exemption amount ranges from \$175 to \$350.

Disabled Veteran (Clause 22):

To qualify, a taxpayer:

- Must be a veteran or spouse of a veteran **AND**
- Must have a service-connected disability of 10% or more **OR**
- Have been awarded the Purple Heart **OR**
- Be a veteran of the Spanish, Philippine or Chinese Expedition **OR**
- Have been awarded the Congressional Medal of Honor, Distinguished Service Cross, Air Force Cross or Navy Cross **OR**
- Surviving parents of military personnel who died in military service (Gold Star Parents)

Exemption is \$400 up to full tax bill amount.

Blind Person (Clause 37A):

To qualify, a taxpayer:

- Must be a legal resident of the Commonwealth of Massachusetts **AND**
- Own and occupy the property as his/her domicile as of July 1 **AND**
- File current proof of blindness each year with the application.

Approved exemption amount ranges from \$500 to \$1,000.