

- **What types of exemptions (reduction of real estate taxes) does the City Of Brockton offer?**

A variety of exemptions are available to reduce property tax obligations for certain qualifying taxpayer: elderly persons, blind persons, disabled veterans, surviving spouse, or orphaned minor child, surviving spouse or orphaned minor of a police officer or fire fighter killed in the line of duty and extreme hardship. Also available is a tax deferral for persons 65 years of age or over. Contact the Assessors Office if you have any questions on the requirements for these exemptions and to find out if you qualify.

The qualifying date for these exemptions is July 1, the first day of the fiscal year. You must own, occupy and otherwise qualify for the exemption as of July 1. Applications must be filed within three months from the mailing of the third notice or actual tax bill. However, the Assessors strongly advise that applications be filed as soon as possible after July 1 so that they can be processed early and be ready to be reflected on the third (actual) tax bill.

If you received an exemption in the previous fiscal year, the assessors will mail a renewal application to you in September of each year.

# EXEMPTION QUALIFICATIONS

## WIDOWS (17D) \$175.00

Must be widowed on or before July 1<sup>st</sup> of current year

Copy of death certificate

Amount of life insurance received

No income is taken into consideration

Assets cannot exceed \$40,000.00

(Copies of all bank statements are required including checking, savings, stocks, CD'S IRA's bonds and securities as of July 1st of current year)

## DISABLED VETERANS OR WIDOWS OF DISABLED VETERANS

(CLAUSE 22) 10% TO 90% DISABLED     \$400.00 EXEMPTION

(CLAUSE 22E) 100% DISABLED             \$1,000.00 EXEMPTION

(22 PARAPLEGIC) FULL EXEMPTION

Must have been domiciled in Massachusetts, either 6 months prior to entry in service OR five consecutive years before filing this application.

Must have owned property on or before July 1 of current year

Must bring in DD214

Must bring in disability awards letter from Veterans Administration

Such as:

TA2 for 10% to 90%

TA1 for 100%

TA7 for Paraplegic

TA5 for Widows

## BLIND (37A) \$500.00

Original copy of Certificate of Blindness from the Massachusetts Commission of the Blind dated on or before July 1st of current year.

No income or assets are taken into consideration.

## ELDERLY (17D) \$175.00

One member of the household must be 70 on or before July 1st of the current year.

Must bring in driver's license or birth certificate.

Income is not taken into consideration.

Assets cannot exceed \$40,000.00.

(Copies of all bank statements are required including checking, savings, stocks, CD's, IRA's bonds and securities as of July 1st of current year)

## ELDERLY (41C) \$500.00

One member of the household must be 70 on or before July 1<sup>st</sup> of the current year.

Must bring in driver's license or birth certificate.

Income IS taken into consideration.

A single person cannot exceed a combined \$13,000.00 in annual income

A married couple cannot exceed a combined \$15,000.00 in annual income

(Social Security statements, pension statements, and documentation of any income must be provided)

Assets cannot exceed \$28,000.00 for a single person

Assets cannot exceed \$30,000.00 for a married couple

(Copies of all bank statements are required including checking, savings, stocks, CD's, IRA's, bonds and securities as of July 1<sup>st</sup> of current year)