

**TOWN OF HANSON  
542 LIBERTY STREET  
HANSON, MA 02341  
(781) 293-5259**

**Fiscal 2019 Tax Assistant Programs (Personal Exemptions):**

As approved by state law, the Board of Assessors administers tax assistant programs for various eligible Taxpayers. These programs are summarized below. Additional information and the necessary application forms can be obtained by contacting the Assessing Department at **(781) 293-5259**. Applications must be filed with the Assessors annually, within 3 months of the mailing date of the actual Tax Bill, (in Hanson this is usually the third quarter bill). For Fiscal 2019, the mailing date of the actual bill is anticipated to be January 1, 2019: the exemption-filing deadline would then be April 1, 2019. Exemptions are granted on an annual basis.

**For Older Citizens (Clause 41C):**                    Upon approval, Taxpayer is entitled to a \$1000.00 Exemption

To qualify, a Taxpayer:

1.        Must be over 70 years of age as of July 1, 2018.
2.        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, 2018.
3.        Must have a whole estate (The value of the personal property excluding domicile) of less than \$42,548 if single or \$45,587 if married.
4.        Must have an income less than \$23,874 if single or \$28,883 if married. Contact the Assessor's Office. Any staff member will assist you to determine eligibility.

**For Older Citizens: Tax Deferral (Clause 41A):** Upon approval, Taxpayer is entitled to defer (delay) payment of any portion of the Property Tax Bill.

To qualify, a Taxpayer:

1.        Must be over 65 years of age as of July 1, 2018.
2.        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, 2018.
3.        Must have a total income of less than \$40,000 per year.

**Elderly Persons, Surviving Spouse, Minor Child (Clause 17D):** Upon approval, Taxpayer is entitled to a \$279.00 Exemption

To qualify, a Taxpayer:

1.        Must be over 70 years of age as of July 1, 2018 or must be a surviving spouse or surviving minor child.
2.        Must have owned and occupied the property for five years.
3.        Must have a whole estate (the value of personal property less domicile) of less than \$63,759.

**Community Preservation Act (CPA):** Upon approval, Taxpayer is entitled to exemption.

To qualify, a Taxpayer who is a Senior Citizen (age 60 and over) is exempt from the CPA if they meet moderate income limits. All others must meet low income limits to qualify for exemption. Call the Assessors Office for detailed information.

**Disabled Veteran (Clause 22):** Amount of Exemption varies according to degree of disability.

To qualify, a Taxpayer:

1. Must be a veteran or spouse of a veteran **and**
2. Must have a service-connected disability of 10% or more **or**
3. Have been awarded the Purple Heart **or**
4. Be a veteran of the Spanish, Philippine or Chinese Expedition **or**
5. Have been awarded the Congressional Medal of Honor, Distinguished Service Cross, Air Force Cross or Navy Cross.
6. Veteran and/or spouse must own and occupy the property as of July 1, 2018.

The parents of a veteran who lost his/her life in service are also entitled to apply for this exemption.

**Age & Infirmary & Financial Hardship (Clause 18):** Individuals who qualify to defer their taxes under Clause 41A do not qualify for Clause 18.

Any Taxpayer who cannot meet his/her real estate tax obligation due to **Age and Infirmary and Poverty** may apply for this exemption. To qualify, the applicant must present evidence to the Board of Assessors that corroborates the individual's inability to pay the assessed tax as well as documentation on the individual's infirmity and the individual's age. (Household income and other family resources are reviewed).

**Temporary Financial Hardship Property Tax Deferral (Clause 18A)** Upon approval, Taxpayer is entitled to defer (delay) payment of any portion of the Property Tax Bill.

To qualify, a Taxpayer:

1. May be of any age and the financial hardship may be due to any number of reasons, including a change to active military status.
2. A Clause 18A deferral can be granted for a maximum period of three consecutive years. At the end of that period, the deferred taxes must be paid with interest.
3. The applicant must own the property as of July 1, 2018 and must have been domiciled in Massachusetts for the preceding 10 years.

Contact the Assessors Office for additional information.

**Blind Persons (Clause 37)** Upon approval, the Taxpayer is entitled to a \$500.00 Exemption.

To qualify a Taxpayer:

1. Must be a legal resident of the Commonwealth of Massachusetts by July 1, 2018.
2. Must own and occupy the property as his/her domicile.
3. Must file proof of blindness each year with the application, which can be obtained from the Commission for the Blind.