



Defer

FAQ's

If I already receive an exemption, can I still apply for the deferral?

Yes, taxpayers who qualify for personal exemptions under other clauses (ex. Senior, Disabled Veterans, etc.) may defer all or part of the balance of their reduced taxes.

My house is in a trust, do I still qualify?

You still qualify as long as you are the Trustee of said trust. You also still qualify if you have a Life Estate. If you have named someone other than yourself, you will not be eligible for the deferral.

When must I apply by?

The forms must be submitted no later than April 1st in the Fiscal Year you are deferring.

We are always here to help!

Please feel free to contact us with ANY questions you may have!

Phone:

508-223-2222 Ext. 3134

Fax:

508-222-3046

Email:

deputyassessor@cityofattleboro.us

Website:

www.cityofattleboro.us

Address/Mailing:

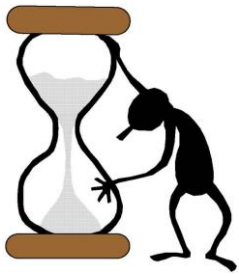
77 Park St Attleboro, MA 02703



CLAUSE 41A

**SENIOR (65+)
TAX
DEFERRAL
PROGRAM**





What Do I Need To Apply?

You must meet all eligibility requirements as of **July 1st** for each year you are applying.

- Proof of age; Birth Certificate, license, passport, etc. (You must be 65+).
- Application for exemption
- Most recently filed tax returns
- Proof of ownership; you must have lived in MA for at least 10 consecutive years before the tax year begins and you must live in the property
- You must have owned & occupied any property in MA for a total of five years

Our Fiscal Year runs from July 1st to June 30th



Interest and Payment:

- ❖ Interest on deferred taxes accrue at 2.5%.
- ❖ The payment of deferred taxes and interest are due when the property is sold or when you pass away.

This program needs to be applied for each year between July 1st and April 1st for that Fiscal Year.

If you qualify, you will need to enter into a written tax deferral and recovery agreement with the Board of Assessors.

What Are The Income Limitations?

Seniors over age 65 not earning more than the Circuit Breaker income tax limit for a single individual who is not head of household may elect to defer all or part of their taxes.

This program only puts your tax payments on hold; this is not an exemption/abatement. It will need to be paid back with interest.

What Amount Can Be Deferred?

You may defer all or a portion of the taxes that you owe so long as you continue to meet the qualifications.

The cumulative deferred taxes and accrued interest cannot be more than 50% of your proportional ownership share of the fair cash value of the property.