

CLAUSE 17D – SURVIVING SPOUSE, AGED OR MINOR CHILDREN

Own as of July 1 – For surviving spouse of minor children or deceased parents they must own the property as of July 1. In the case of **elderly persons**, they must have **owned and occupied the property on which the exemption is being filed for the past 5 consecutive years.**

Domicile as of July 1 – Property must be applicant's domicile.

Income Requirements – None

Age Requirements – If applicant is filing for Clause 17D (Aged) they must be 70 years old as of July 1st.

Personal Estate Requirements – Total value of owner occupied domicile, including up to a 3 unit building, is exempt. Total value of estate, real and personal, including value of any portion of domicile over 3 units, which produces income, plus money in the bank, stocks, bonds, etc cannot exceed \$40,000. Estate does not include value of the applicant's life insurance policy, individual retirement accounts or other pension plans. If a person has a joint bank account with another person, the total money in the account must be declared since either joint owner has access to all of the money in the account.

Documentation Required – Death certificate of spouse or parent who died before July 1 of the tax year. If filing for elderly, a copy of the applicant's birth certificate.

Filing Date – You must file with local Assessors every fall. Deadline for filing an exemption is 3 months after the actual bills are mailed (file by January 1).

Marital Status – Surviving spouse must remain unmarried to qualify for the exemption. If the ex-spouse dies after the divorce, the applicant IS NOT considered a surviving spouse. If the spouse dies while the applicant is separated, the applicant IS considered a surviving spouse.

Multiple Owners – If there are multiple owners of the property and one files for an exemption, they will still receive the total exemption provided they meet all other requirements. There is no concern with the total estate of any co-owners.

Property In Trust – When a property is held in trust with multiple trustees only the applicant, not the co-trustees, must meet the requirements for the exemption. In addition, the applicant upon qualifying is eligible for the full exemption amount regardless of the number of co-trustees. The applicant however, **MUST** be both a trustee and a beneficiary to qualify for the exemption.

Exemption Amount for FY 2010 is \$280.49 (This amount can change each year)