

Assessors Information Corner

Topic: Real Estate Exemptions

A “**Clause Exemption**” by definition, is a release from the obligation to pay all or a portion of taxes assessed on your domicile. These exemptions have **statutory qualifications** which a person must meet, and **required documentation** which must be provided in order to receive the exemption. July 1st of each year is the **qualifying date** for all statutory exemptions for each year and all applicants must **file an application** annually to receive the exemption. Please Note: If you file an exemption you still need to **pay your taxes** on time.

Clause Exemption

If you apply for and receive a clause exemption, you will be released from paying a portion of your real estate tax in the fiscal year for which you apply. Clause exemptions, also called statutory exemptions, have specific statutory qualifications and if you meet these under the statute, you will receive the corresponding exemption amount.

Statutory Qualifications

Generally speaking, the list of statutory qualifications stipulates that a person must own the home, either by themselves or with others, on or before July 1st of the fiscal year for which they are applying. In addition, the home must be the applicant’s domicile. There are residency, age, income and asset requirements that vary by exemption. These are detailed in a booklet about exemptions which is available at www.middleborough.com.

Required Documentation

Depending on the exemption you are applying for, you would need to provide documentation to the Assessors Office including such things as a birth or death certificate, or military discharge paperwork showing your discharge date and disability status. Also depending on the exemption, you may need to annually provide documentation on income and/or assets to prove continued qualification under the statute.

Qualifying Date

July 1st is the qualifying date for each tax year. The criteria by which you qualify for the exemption must be met each year on July 1st in order to receive the exemption. If your marital status, income, assets or other information changes before July 1st, you may not qualify for that particular fiscal year’s exemption. On the other hand, if it changes after July 1st, you may still qualify for this year but possibly not qualify for the following year.

Filing an Exemption Application

Once you provide the necessary documentation to the Assessors Office and file your application, you will be given a stamped receipt to show that you filed on time. Approval of clause exemptions (with the exception of a Clause 18, Hardship Exemption) is *not* at the discretion of the Board of Assessors. In other words, if the applicant meets the statutory requirements, applies on time and submits the required documentation, the exemption will be granted. Please note: Exemption applications are not open to public inspection.

Pay Your Tax Bill

The Board of Assessors meets regularly to vote on exemptions, but depending on when you apply, they may not meet in time to grant the exemption before your bill is due. You must still make sure that you pay the taxes that are due, in full and on time in order to avoid penalties, fees and interest.

INFORMATION BOOKLETS

Information booklets on a variety of topics are available on the Assessors’ website at www.middleborough.com. Visit our office located at 10 Nickerson Avenue in Middleboro or contact us at 508-946-2410 during our regular hours Monday through Friday 8:45am-5:00pm and we will be happy to assist you.