

CLAUSE 17 D

Tax Exemption For Surviving Spouse, Minor Child, Or Elderly Person

The amount of this exemption is \$175.00. In order to be eligible, a surviving spouse or a minor with a parent deceased must own and occupy the property as his/her domicile as of July 1st of the tax year. It also applies to an elderly person 70 years or older who has occupied his/her domicile for at least 5 years. A person may own this property solely, as a joint owner, or as a tenant in common. The holder of a life estate satisfies the ownership requirement.

In addition, a person's whole estate, real and personal, cannot exceed \$40,000.00 (excluding the total value of the subject property). This clause prescribes no limitation on annual income for exemption eligibility. An applicant must provide to the Ipswich Assessors whatever information is required to establish eligibility. This information may include but not be limited to birth certificates, evidence of domicile, and income tax returns from the previous year. If you do not file, bring in documentation such as bankbooks from the previous December to show that you do not have more than \$40,000.00.

If you have any questions please call the Assessors Office (978) 356-6603. We will do our best to assist you.

If you do qualify, you will be put on our mailing list and a form will be mailed to you each year. Please complete this form and return it to the Assessors Office. If you do not receive a form, please contact the Assessors Office.