Clause 17D provides a $175. real estate tax exemption to seniors 70 or older, surviving spouses who meet specific ownership, residency and asset requirements and minor children of a deceased parent.

APPLICATION:
You must file an application each year with the Pittsfield Board of Assessors. An application for Clause 17D is due three months after the actual tax bills are mailed. (Deadline April 1, 2020). *Filing on time is required. By law, the assessors may not waive this filing deadline, nor act on a late application, for any reason.* Filing an application does not entitle you to delay your tax payment.

DOCUMENTATION:
You must provide the assessors with whatever information is reasonably required to establish your eligibility. This information includes:
1. Birth certificate or Massachusetts driver’s license *(If it is your first year applying)*
2. Evidence of ownership, domicile and occupancy. *(If it is your first year applying)*
4. Bank and other asset account statements: stocks, IRAs and CDs as of 12/31/18.

NUMBER OF EXEMPTIONS:
With limited exceptions, you may only receive one exemption under M.G.L. c. 59, § 5. If you qualify for more than one, you will receive the one that provides the greatest benefit. You may receive an exemption and if qualified, defer all or a part of the balance of the reduced tax.

ELIGIBILITY REQUIREMENTS:
You must satisfy tests relating to age, domicile, ownership, occupancy, annual income and assets. All eligibility requirements must be met as of July 1 of the tax year. *(The fiscal year of cities and towns begins July 1 and ends the following June 30.)*
If you own the property with someone who is not your spouse, for example, your children or other relatives, then each of the other co-owners must also satisfy the annual asset tests.

(CONTINUED)
AGE:
You must be 70 or older by July 1, 2019
You must have been married to the decedent at the time of his or her death, and have never remarried, to be a surviving spouse.
You must be younger than 18 to be a minor child.

OWNERSHIP AND DOMICILE:
You must own and occupy the property as your domicile. Your domicile is where your principal and legal home is located, your family, social, civic and economic life is centered and you plan to return whenever you are away. You may have more than one residence, but only one domicile. You must also have had a domicile in Massachusetts for 10 years before the tax year begins, and have owned and occupied the property for five years.
(Years begin July 1st)
1. Your ownership interest must be worth at least $2,000. You may own this interest solely, as a joint owner or as a tenant in common.
2. If you hold a life estate in the domicile, you are the owner.
3. If your domicile is held in a trust, you are the owner only if:
   a. You are a trustee or co-trustee of that trust, and
   b. You have a sufficient beneficial interest in the domicile.

ASSET LIMITS:
Your assets (whole estate) cannot exceed $65,867.
(Whole estate means all assets to which you have legal title and access as sole, joint owner or trustee that contribute to your total worth.) The value of the applicant’s cemetery plots, wearing apparel and household furniture and effects located in the domicile (up to a three unit building) is not included in the calculation of the applicant’s whole estate. However motor vehicles are.

If you have any questions please contact the assessors’ office at (413) 395-0102.

Thank you,

Pittsfield Board of Assessors