



# 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've named someone other than yourself you will not be eligible for the deferral.

**When must I apply by?**

We require the form to be into the office no later than April 1<sup>st</sup> for each Fiscal Year.

**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](mailto:deputyassessor@cityofattleboro.us)

**Website:**

[www.cityofattleboro.us](http://www.cityofattleboro.us)

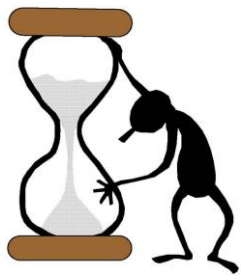
**Address/Mailing:**

77 Park St Attleboro, MA 02703



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





## What Do I Need To Apply?

You must meet all eligibility requirements as of **July 1<sup>st</sup>** 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 1<sup>st</sup> to June 30<sup>th</sup>*

---



## Interest and Payment:

- ❖ Interest on deferred taxes accrue at 8%.
- ❖ 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 before April 1<sup>st</sup> to continue the deferral of the taxes***

---

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?

Your income (gross receipts) for the previous calendar year cannot exceed \$20,000.

---

***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.