

## **Assessors' Advisory**

### Another Elderly Abatement Possibility

#### **Description:**

Q. There is a Warrant that was passed at the Town Meeting regarding a Tax Abatement for people who have elderly persons living with them in their homes. What are the conditions?

A. This Regulation has been around for decades and has been approved in most Towns. However to be in effect here in Groton, it had to first be approved by Town Meeting vote. The Board of Assessors feel that this is a good time to introduce this Warrant since so many elderly are struggling with the property tax issue and fixed incomes. This will provide some of them with an alternative.

Basically, if the owner and resident of a house builds on to or alters his home to accommodate a person(s) who is/are 60 yrs. or older and this results in an increase to his property value and thereby his property tax bill, he will be entitled to a property tax abatement. The State of Massachusetts and the Groton Board of Assessors do not feel that taxpayers should be penalized with increased taxes when taking care of the elderly.

The homeowner must apply for an abatement at the Assessors Office in the Town Hall. Information is needed for each year the 60+ person(s) is/are being provided residence there. After verification, the Board of Assessors can then allow a tax abatement of up to, but not exceeding \$500. This abatement allowance ends when the 60+ person is no longer in residence in that home. These home alterations or improvements must be made after the acceptance by vote at Town Meeting in order to qualify for the abatement.

For the homeowners who can apply, this will bring them tax relief and a sense of comfort to the 60+ in that they are not creating an additional tax burden for their accommodation and care. Applications for this coming Fiscal Year 2005 Tax bill must be submitted by December 15, 2004 or within 3 months of the date of the actual tax bill.

If individuals need more information, please call Rena Swezey in the Assessors Office at 978-448-1127, or E-mail her at [RSWEZEY@CI.GROTON.MA.US](mailto:RSWEZEY@CI.GROTON.MA.US)