



# Town of Danvers

## Elderly and Disabled Taxation Aid Fund Committee

1 Sylvan Street, Danvers, Massachusetts 01923 | p: 978-777-0001  
[www.danversma.gov](http://www.danversma.gov)

### Application Guidelines, Definitions & Eligibility for Fiscal Year 2023

**Summary:** Chapter 60, Section 3D, of the Massachusetts General Laws sanctions the creation of an Elderly and Disabled Taxation Fund for the purpose of, "defraying the real estate taxes of elderly and disabled persons of low income, who in the judgment of the fund administrators, are unable to contribute fully toward their public charges." This informational Guideline Release sets out the policies and procedures regarding local administration of this fund by the Elderly and Disabled Taxation Aid Fund Committee.

*In any city or town establishing an aid to the elderly and disabled taxation fund, there shall be a taxation aid committee to consist of the chairman of the board of assessors, the city or town treasurer and three residents of the city or town to be appointed by the mayor or board of selectmen as the case may be. Said committee shall adopt rules and regulations to carry out the provisions of this section and to identify the recipients of such aid. – M.G.L. c. 60 § 3D third paragraph.*

- Guidelines:** An applicant seeking assistance from the Elderly and Disabled Taxation Fund must file an application with the Elderly and Disabled Tax Fund Committee on or before April 1, 2023. Failure to timely file may destroy the right to receive assistance. For due cause, the Committee may extend the filing deadline, upon written request received by the Committee prior to the filing deadline. In certain extraordinary circumstances such as incapacitation or hospitalization, the Committee may waive this provision in whole or in part.

An applicant must be an individual. Therefore, a corporation or other business entity is not eligible for fund assistance.

An applicant must be elderly and/or disabled in order to be eligible for fund assistance. It is the sole discretion of the Committee to establish if an applicant meets these criteria.

- Income:** An applicant must demonstrate low income as defined by an annual household income based on 300% of the 2022 Federal Poverty Guidelines:

<b>2022 Federal Poverty Level (Annual Income)</b>		
<b># of Persons in Household</b>	<b>100%</b>	<b>300%</b>
1	\$13,590	\$40,770
2	\$18,310	\$54,930
3	\$23,030	\$69,090
4	\$27,750	\$83,250
5	\$32,470	\$97,410
6	\$37,190	\$111,570
7	\$41,910	\$125,730
8	\$46,630	\$139,890

*Add \$4,720 for each person in household over 8 persons*

Meeting the income criteria does not automatically guarantee an award. In addition, an applicant must be elderly and/or disabled to be eligible. It is the sole discretion of the Committee to establish if an applicant meets these criteria.

- **Elderly:** To qualify as elderly, the applicant must be 62 years of age or older as of July 1, 2022. However, in some circumstances the Committee may deem a younger person to be eligible especially in the case of a disability or handicap.
- **Disabled:** Every applicant applying on the basis of a disability shall provide the Committee with documentation supporting the nature of said disability. Determination of disability eligibility is at the sole discretion of the Committee.
- **Residency:** The applicant must have owned and occupied the property as their primary domicile as of July 1, 2022. The applicant must be the titled owner of the property or hold a life estate in the property. If title is held by a trust, the applicant must be a named trustee and hold a beneficial interest in the trust in order to qualify. Trust documents must be submitted with the application, and eligibility is at the sole discretion of the Committee.
- **Assets:** The value of personal property and other real estate (excluding the domicile) including but not limited to second homes, cars, boats, stocks, bonds, mutual funds, brokerage accounts, CD's, IRA's, savings and checking accounts, pensions and annuity funds, and any other tangible assets will be considered in determining eligibility and aid amount.
- **Other:** Extraordinary circumstances (e.g. an unusual expense burden) will be considered in the Committee's deliberations and the decision process. Preference will be given to applicants who demonstrate the greatest need and who do not qualify for any other existing exemption or deferral program administered by the Danvers' Assessing Department. Tax assistance may be granted for "any portion of the owed public charges", therefore, it may be full or partial.

## Schedule

### Fiscal Year 2023: July 1, 2022 to June 30, 2023

- Application Period is July 1, 2022 through April 1, 2023
- The Committee will begin reviewing applications in late February or early March 2023. Awards will be applied to the Fourth Quarter Tax Bill (Issued April 1, 2023 due May 3, 2023).
- Awards for applications received after March 1<sup>st</sup> may not be reflected on the tax bill. In such cases a refund check for the award amount will be issued.