

Assessor's Office
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Statutory Exemptions

All Exemptions you must own & occupy as of July 1st

Clause 41C (\$500) Senior

- *Must own a single family **OR** 3 family or less
- *Must own & occupy as of July 1st, owned & occupied the property, or any other MA property as domicile for any 5 years
- *65 yrs old as of July 1st
- *Gross Income (includes social security, pensions, salaries & rents, etc) There is an income limit for single & married
- *Assets (including checking, savings, CD's and IRA's) as of July 1st
(single: asset limit \$28,000 married: asset limit \$30,000)

Clause 17D (\$175) Senior or Surviving Spouse

- *Must own a single family **OR** 3 family or less
- *Must own & occupy as of July 1st owned & occupied the property, or any other MA property as domicile for any 5 years
- *70 or over or Surviving Spouse of any age
- *Assets (including checking, savings, CD's and IRA's) as of July 1st (asset limit \$40,000)

Veteran Exemptions

(The veteran must own & occupy as their domicile as of July 1st)

Clause 22 (\$400)

- *Veterans with a service-connected disability of 10% or more
- *Veterans awarded a Purple-Heart

*Spouses (where the domicile is owned by the veteran's spouse) and the surviving spouse (who have never remarried) of veterans entitled to clause 22 exemption

Clause 22A (\$750) ***Veterans who suffered in the line of duty the loss or permanent loss of use of one foot or one hand or one eye OR received the Congressional Medal of Honor, Distinguished Service Cross, Navy Cross or Air Force Cross**

*Prisoners of War

*Spouses (where the veteran's spouse owns the domicile) or the Surviving Spouses of veteran entitled to clause 22A exemption

Clause 22C (\$1500) ***Veterans who suffered total disability in the line of duty and received assistance in acquiring "specially adapted housing"**

Clause 22D (FULL)

***Surviving spouses (who have never remarried) of (1) military personnel (including members of the National Guard on active duty) who went missing in action during active duty and are presumed to have died, or (2) military personnel (including members of the National Guard on active duty) or veterans who died as a proximate result of injuries sustained or illnesses contracted during active duty service.**

*A surviving spouse must have lived in Massachusetts for at least 2 consecutive years before the tax year begins (or lived in Massachusetts for at least 1 consecutive year before the tax year begins, if the legislative body of your city or town has voted to accept this local option). If not, the deceased military or guard member or veteran had to have been domiciled in Massachusetts for at least 6 consecutive months before entering the service.

Clause 22E (\$1000) ***Veterans who have a service-connected disability of 100%.**

*Spouses (where veteran's spouse owns the domicile) or surviving spouses of veterans entitled to exemption under Clause 22E.

Clause 22F (FULL) ***Veterans who are paraplegics, or have a 100% disability for service-connected blindness.**

* Spouses (where veteran's spouse owns the domicile) or surviving spouses of veteran entitled to exemption under Clause 22F.

Clause 22H (FULL) *(*effective FY2023)* **Gold Star Parents**

surviving parents or guardians of (1) military personnel (including members of the National Guard on active duty) who went missing in action during active duty and are presumed to have died, or (2) military personnel (including members of the National Guard on active duty) or veterans who died as a proximate result of injuries sustained or illnesses contracted during active duty service.

*A surviving parent or guardian must have lived in Massachusetts for at least 5 consecutive years before the tax year begins. If not, the deceased military or guard member or veteran had to have been domiciled in Massachusetts for at least 6 consecutive months before entering the service.

Clause 37A (\$500) Legally Blind

*Proof of legal blindness (as of July 1st)

*You must submit a current "Certificate of Legal Blindness" from the Massachusetts Commission for the Blind with each year's application.

*own & occupy the property