

STATUTORY EXEMPTION QUALIFICATION
ALL APPLICANTS WILL GET A RECEIPT WHEN FILING FOR EXEMPTIONS.

	QUALIFICATIONS	MAXIMUM INCOME	MAXIMUM ASSETS	STATUTE EXEMPTION AMOUNT
<u>ELDERLY/SURVIVING SPOUSE/SURVIVING MINOR</u>				
<u>17D</u>	1 <u>CANNOT OWN A SECOND PROPERTY ANYWHERE.</u> 2 Must be over 70 years of age as of <u>July 1 of the year in which application is made</u> OR must be a surviving spouse (no age requirement) or surviving minor child (under 18) 3 Must have owned and occupied the property for five years AND 4 Must have a whole estate (the value of personal property less the domicile) of less than <u>\$61,202.58</u>	NONE	\$61,202.58	\$313.29
<u>41A</u>	1 You must be over 65 years of age as of <u>July 1 of the year in which the application is made AND</u> 2 Must have primary residence in MA for ten years AND owned property in the state for five years AND must have occupied the property as of			VARIES
<u>Deferral</u>				
<u>41C</u>	AGE 70 OR OLDER AS OF <u>JULY 1, 2017</u> - SINGLE AGE 70 OR OLDER AS OF <u>JULY 1, 2017</u> - MARRIED 1 <u>CANNOT OWN A SECOND PROPERTY ANYWHERE.</u> 2 Must have primary residence in MA for ten years AND owned property in the state for five years AND must have occupied the property as of <u>July 1, 2017 of the year in which application is made AND</u> 3 must have a whole estate (the value of personal property excluding the domicile) of <u>less than \$42,841 if single, \$45,900 if married AND</u> 4 Must have income less than <u>\$19,891 if single, \$22,952 if married</u> after subtracting an allowable exclusion.	\$19,890 \$22,952	\$42,841 \$45,900	\$ 500.00 \$ 500.00

FOR FURTHER INFORMATION PLEASE CONTACT
 THE ASSESSORS OFFICE AT 781-231-4130

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<u>VETERANS</u>	MINIMUM REQUIREMENTS				
	1 To qualify, the taxpayer must be a veteran or the spouse of a veteran AND				
	2 Have a service connected disability of 10% or more OR				
	3 Have been awarded the Purple Heart OR				
	4 Be a veteran of Spanish, Phillippine or Chinese Expedition OR				
	5 Have been awarded the Congressional Medal of Honor, Distinguished Service Cross, Air Force Cross or Navy Cross				
NOTE:	The Parents of a veteran who lost his/her life in the service are also entitled to apply for this exemption.				
<u>22</u>		NONE	NONE	\$	400.00
<u>22A</u>	LOSS OF HAND, FOOT OR EYE For 22A, 22B, 22C and 22E, if more than a single family house then exemption will be prorated according to number of units.	NONE	NONE	\$	750.00
<u>22B</u>	LOSS OF 2 LIMBS OR 2 EYES For 22A, 22B, 22C and 22E, if more than a single family house then exemption will be prorated according to number of units.	NONE	NONE	\$	1,250.00
<u>22C</u>	100% DISABILITY AND RECEIVED ASSISTANCE "SPECIALLY ADAPTED HOUSING" For 22A, 22B, 22C and 22E, if more than a single family house then exemption will be prorated according to number of units.	NONE	NONE	\$	1,500.00
<u>22D</u>	SURVIVING SPOUSES OF SOLDIERS AND SAILORS WHO DIED AS A RESULT OF THE DISABILITY. Available until the spouse dies or remarries.	NONE	NONE		100%
<u>22E</u>	100% DISABILITY INCAPABLE OF WORKING For 22A, 22B, 22C and 22E, if more than a single family house then exemption will be prorated according to number of units.	NONE	NONE	\$	1,000.00
<u>22F</u>	PARAPLEGIC DUE TO WAR INJURY	NONE	NONE		100%
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<u>37A</u>	<u>OTHERS</u> LEGALLY BLIND 1 Must be a legal resident of the Commonwealth 2 Must own and occupy the property as his/her domicile, 3 and file Proof of Blindness each year with the application dated July 1 of the year in which application is made	NONE	NONE	\$ 500.00
<u>42</u>	SURVIVING SPOUSE OR MINOR CHILD OF A POLICE OFFICER OR FIREFIGHTER KILLED IN THE LINE OF DUTY	NONE	NONE	100%