

PERSONAL REAL ESTATE TAX EXEMPTIONS

EFFECTIVE FY 2016

M.G.L. CLAUSE	BASIC QUALIFICATIONS	MAXIMUM INCOME	MAXIMUM ASSETS	EXEMPTION AMOUNT
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Elderly:

17E	Age 70 or older (as of July 1 of tax year)	N/A	\$43,704 Varies according to COLA	\$192
41D	Age 70 or older-single (as of July 1 of tax year)	\$21,852 \$26,375	\$43,704	\$1,000
41D	Age 70 or older-married (as of July 1 of tax year)	\$32,778 \$39,563	\$60,093	\$1,000

Others:

37A	Legally Blind	N/A	N/A	\$500
17E	Surviving Spouse, Minor Child of a deceased parent	N/A	\$43,704 Varies according to COLA	\$192
42/43	Surviving Spouse or minor child of Police Officer or Fire Fighter killed in line of duty.	N/A	N/A	100%
18	Extreme Hardship - See Assessors Office for details	Must be aged infirm & impoverished		Varies

Deferred Tax Payments

41A	Age 65 or older	\$40,000	N/A	Varies
18A	Any age, having temporary financial difficulties, including a change to active military status, for a maximum of 3 years.			Varies