

PERSONAL REAL ESTATE TAX EXEMPTIONS

EFFECTIVE FOR FY2020

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	\$47,236 Varies according to COLA	\$208
41D	Age 70 or older-single (as of July 1 of tax year)	\$28,422	\$47,236	\$1,000
41D	Age 70 or older-married (as of July 1 of tax year)	\$42,634	\$64,952	\$1,000

Others:

37A	Legally Blind	N/A	N/A	\$500
17E	Surviving Spouse, minor child of a deceased parent	N/A	\$47,236 Varies according to COLA	\$208
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 infirmed & impoverished		Varies

Deferred Tax Payments

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