

PROPERTY TAX EXEMPTIONS CONTINUED

7. **SENIOR WORK-OFF** **CLAUSE 59(5K)** NOT-TO-EXCEED \$1,000
MINIMUM REQUIRMENTS:
APPLICATION TO COUNCIL ON AGING; JOB ASSIGNMENT

8. **SENIOR TAX DEFERRAL** **CLAUSE 41A**

MINIMUM REQUIRMENTS:
AT LEAST 65 YRS. OLD GROSS RECEIPTS OF \$20,000 OR LESS
APPLICATION TO ASSESSORS

9. **CIRCUIT BREAKER** **MA TAX FORM 1, SCHEDULE CB** **VARIABLE**
MINIMUM REQUIRMENTS:
A STATE INCOME TAX PROGRAM; NOT ADMINISTERED BY TOWN;
CONSULT TAX ADVISOR

10. **VETERANS** **CLAUSE 22** NOT-TO-EXCEED \$400
MINIMUM REQUIRMENTS:
V.A. & PHYSICIAN-CERTIFIED DISABILITY (>5%; <100%); OR PURPLE HEART
CONSULT VETERANS AFFAIRS OFFICER

CLAUSE 22A NOT-TO-EXCEED \$750

MINIMUM REQUIRMENTS:
SPECIFIED MILITARY DECORATIONS: CONGESSIONAL MEDAL OF HONOR,
DISTINGUISHED SERVICE CROSS, NAVY CROSS, AIR FORCE CROSS
CONSULT VETERANS AFFAIRS OFFICER

CLAUSE 22D FULL EXEMPTION 'TIL REMARRIED

MINIMUM REQUIREMENTS:
FOR SURVIVING SPOUSE OF A VETERAN WHO DIED AS A RESULT OF COMBAT
INJURY OR DISEASE
CONSULT VETERANS AFFAIRS OFFICER

CLAUSE 22E

NOT-TO-EXCEED \$1,000
MINIMUM REQUIRMENTS:
V.A. & PHYSICIAN-CERTIFIED 100% DISABILITY
CONSULT VETERANS AFFAIRS OFFICER

CLAUSE 22F FULL EXEMPTION

MINIMUM REQUIREMENTS:
V.A. CERTIFIED PARAPELIGIC OR 100% DISABLED DUE TO SERVICE-CONNECTED
BLINDNESS; SPOUSES OF DECEASED VETRANS WHO HAD ALREADY BEEN
RECEIVING THE EXEMPTION
CONSULT VETERANS AFFAIRS OFFICER

ELIGIBILITY REQUIREMENTS

All eligibility requirements are as of July 1 of the tax year.

17D (Elderly)

- Owned and occupied the property for any 5 years
- Assets include bank accounts, certificates of deposit, stocks, bonds, securities, boats, traditional & Roth IRA's, annuities, motor vehicles, recreational vehicles, real estate other than domicile

17D (Surviving Spouse)

- Surviving spouse owns and occupies the property
- Assets include bank accounts, certificates of deposit, stocks, bonds, securities, boats, traditional & Roth IRA's, annuities, motor vehicles, recreational vehicles, real estate other than domicile

41C

- Owned and occupied any property in Massachusetts for 5 years
- Continuously lived in Massachusetts for the 10 years before application is made
- Assets include all bank accounts, certificates of deposit, stocks, bonds, securities, Balance in Roth & traditional IRA's, 401K & 403B, annuities; Value of all real estate other than domicile, boats, recreational vehicles
- Income includes wages, salaries, miscellaneous income, 1099 income, pensions, Annuities, 401 K distributions, Federal retirement. State retirement, net income of Rental property, royalties, net income from leases, net self-employment income, Income from stocks, bonds, interest, dividends, capital gains, regularly occurring assistance from family, friends, etc. & public assistant monies for food, heat etc.