



Town of Rochester
Board of Assessors
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PROPERTY TAX EXEMPTIONS FOR FISCAL YEAR 2024

Note: The last page of the various exemption forms contains more detailed information

1. **ELDERLY** **CLAUSE 41C** **EXEMPTION AMOUNT: \$1,000**
MINIMUM REQUIREMENTS:
=/>70 YEARS OLD - DOMICILED IN MA FOR 10 CONSECUTIVE YRS.
OWNED & OCCUPIED HOME FOR 5 YRS.
ASSETS: =/ < \$46,220 SINGLE; =/ < \$63,553 MARRIED (Net of Assessed Value of Domicile & Motor Vehicles)
INCOME: =/ < \$23,111 SINGLE; =/ < \$34,665 MARRIED (Net of Soc. Sec. Allowance)
2. **ELDERLY** **CLAUSE 17D** **EXEMP. AMT.: \$295.63**
OWNED & OCCUPIED PROPERTY FOR ANY 5 YRS.
MINIMUM REQUIREMENTS:
=/>70 YEARS OLD
ASSETS: =/ < \$46,220 (Net of Assessed Value of Domicile)
3. **SURVIVING SPOUSE** **CLAUSE 17D** **EXEMP. AMT.: \$295.63**
MINIMUM REQUIREMENTS:
ASSETS: =/ < \$46,220 (Net of Assessed Value of Domicile)
PROPERTY IN BOTH SPOUSES' NAMES; DEATH CERTIFICATE
4. **BLIND** **CLAUSE 37** **EXEMP. AMT.: \$437.50**
MINIMUM REQUIREMENTS:
CERTIFICATE OF BLINDNESS FILED ANNUALLY
5. **HARDSHIP** **CLAUSE 18** **VARIABLE**
MINIMUM REQUIREMENTS:
AGE, INFIRMITY AND FINANCIAL HARDSHIP PREREQUISITES
6. **ELDERLY HOUSING** **CLAUSE 50** **NOT-TO-EXCEED \$500**
MINIMUM REQUIREMENTS:
STRUCTURAL ADDITION FOR ELDER USE; HOUSING PARTNERSHIP
APPLICATION/CERTIFICATION

PROPERTY TAX EXEMPTIONS CONTINUED

7. **SENIOR WORK-OFF** **CLAUSE 59(5K)** NOT-TO-EXCEED \$1,000

MINIMUM REQUIREMENTS:

APPLICATION TO COUNCIL ON AGING; JOB ASSIGNMENT

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

MINIMUM REQUIREMENTS:

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 REQUIREMENTS:

A STATE INCOME TAX PROGRAM; NOT ADMINISTERED BY TOWN;

CONSULT TAX ADVISOR

10. **VETERANS** **CLAUSE 22** NOT-TO-EXCEED \$400

MINIMUM REQUIREMENTS: PURPLE HEART OR

V.A. & PHYSICIAN-CERTIFIED DISABILITY (>5%; <100%);

CONSULT VETERANS AFFAIRS OFFICER

VETERANS **CLAUSE 22A** NOT-TO-EXCEED \$750

MINIMUM REQUIREMENTS: VETERAN OR SURVIVING SPOUSE OF A VETERAN WHO SUFFERED THE LOSS OF OR LOSS OF USE OF ONE HAND, ONE FOOT OR ONE EYE

SPECIFIED MILITARY DECORATIONS: (Congressional Medal of Honor, Distinguished Service Cross, Navy Cross, Air Force Cross)

PRISONERS OF WAR

CONSULT VETERANS AFFAIRS OFFICER

VETERANS **CLAUSE 22B** NOT-TO-EXCEED \$1,250

MINIMUM REQUIREMENTS: VETERANS OR SURVIVING SPOUSES OF VETERANS WHO SUFFERED THE LOSS OR PERMANENT LOSS OF THE USE OF BOTH FEET, BOTH HANDS OR BOTH EYES

VETERANS **CLAUSE 22C** NOT-TO-EXCEED \$1,500

MINIMUM REQUIREMENTS: VETERANS OR SURVIVING SPOUSES OF VETERANS WHO SUFFERED TOTAL DISABILITY AND RECEIVED ASSISTANCE IN ACQUIRING SPECIALLY ADAPTED HOUSING

VETERANS **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

VETERANS **CLAUSE 22E** NOT-TO-EXCEED \$1,000

MINIMUM REQUIREMENTS: VETERANS OR SURVIVING SPOUSES OF VETERANS V.A. & PHYSICIAN-CERTIFIED 100% DISABILITY

CONSULT VETERANS AFFAIRS OFFICER

PROPERTY TAX EXEMPTIONS CONTINUED

VETERANS

CLAUSE 22F

FULL EXEMPTION

MINIMUM REQUIREMENTS: VETERANS OR SURVIVING SPOUSES OF VETERANS WHO ARE PARAPLEGICS, OR HAVE A 100% DISABILITY FOR SERVICE CONNECTED BLINDNESS

VETERANS

CLAUSE 22G

VARIABLE

MINIMUM REQUIREMENTS: REAL ESTATE THAT IS THE DOMICILE OF A VETERAN OR SURVIVING SPOUSE OF A VETERAN, BUT IS OWNED BY A TRUSTEE, CONSERVATOR OR OTHER FIDUCIARY FOR THE VETERANS BENEFIT IF THE REAL ESTATE WOULD BE ELIGIBLE UNDER ANY OF THE OTHER CLAUSE 22'S

VETERANS

CLAUSE 22H

FULL EXEMPTION

MINIMUM REQUIREMENTS: SAME AS CLAUSE 22D, BUT FOR THE SURVIVING PARENTS OR GUARDIANS OF A VETERAN WHO HAS DIED DURING OR AS A RESULT OF ACTIVE DUTY

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.