

Elderly (Clause 41C) - \$500.00

At least 70 years of age on July 1. Owns and occupies the property on July 1st of the tax year. Lived in Massachusetts for 10 years and has owned property in Massachusetts for 5 years. Income and assets guidelines apply

Surviving Spouse or Minor Child (Clause 17C 1/2) - \$175.00

Surviving spouse or minor child owns and occupies the property as a domicile. At least 70 years of age; owned and lived at property as a domicile for 5 years. Assets guidelines apply excluding value and unpaid mortgage balance on the property. No limitations on annual income for eligibility under Clause 17 C 1/2.

Blind Persons (Clause 37A) - \$500.00

Annual proof of blindness by providing either a Certificate from the Commission for the Blind attesting to legal blindness or a letter from a doctor certifying blindness in accordance with the commission. A blind person owns the property as domicile on July 1.

Veteran (Clause 22) - \$400.00

War service disability of at least 10% as determined by the Veterans Administration. Veterans who were awarded the Purple Heart. Gold Star Parents. Spouses and surviving spouses of veterans are entitled to exemption.

Veteran (Clause 22A) - \$750.00

Suffered loss in line of duty or permanent loss of use of one foot, hand, or eye. Received the Congressional Medal of Honor, Distinguished Service Cross, Navy Cross, or Air Force Cross. If the property type is other than single family, a portion of the exemption which corresponds to the segment occupied by veterans will be allowed.

Veteran (Clause 22B) - \$1,250.00

Veterans and spouses who suffered a loss in line of duty or permanent loss of use of both feet or both hands or eyes. If the property type is other than a single family, a portion of exemption that corresponds to the segment occupied by veterans will be allowed.

Veteran (Clause 22C) - \$1,500.00

Veterans and spouses who suffered total disability in the line of duty or received assistance in acquiring "specially adapted housing" owned and occupied as a domicile. If the property type is other than a single family, a portion of exemption that corresponds to the segment occupied by veterans will be allowed.

Veteran (Clause 22D) - Full Exemption

Surviving spouses (who have never remarried) of soldiers, sailors, and guardsmen who died as a proximate result of a combat injury or disease, or who are missing and presumed dead due to combat. A surviving spouse must have lived in Massachusetts for at least 5 consecutive years before the tax year begins (or lived in Massachusetts for at least 1 consecutive year before the tax year begins, if the legislative body of your city or town has voted to accept this local option). If not, the deceased soldier, sailor, or guardsmen had to have been domiciled in Massachusetts for at least 6 consecutive months before entering the service. Surviving spouses of soldiers, sailors, or guardsmen who died or were presumed dead from combat on or after September 11, 2001, may also receive retroactive exemptions beginning as early as the fiscal year 2003. Eligibility depends on the date of death or presumed death, and the satisfaction of all other qualifications.

Veteran (Clause 22E) - \$1,000.00

Suffered total disability in line of duty and incapable of working. If the property type is other than a single family, a portion of the exemption which corresponds to the segment occupied by veterans will be allowed.

Veteran (Clause 22H) - Full Exemption

Surviving parent or guardians, of soldier or sailor, member of the National Guard or veteran during active duty suffered injury or illness that was proximate cause of death or is missing in active with presumptive finding of death as a result. (BRAVE Act)

Paraplegic-Total Exemption

This exemption is available to veterans who are paraplegics. Surviving spouses of veterans entitled to exemption as paraplegics. If the subject property is greater than a single-family house, only that fraction of the tax that corresponds to the part occupied by the veteran, or if deceased, the surviving spouse, is allowed.