

**PROPERTY TAX EXEMPTIONS
FY17 COLA .59% IGR #16-206**

Qualifying factors applicable to each of the following clauses:

- A. Date of determination shall be July first of each year.**
 - B. Property must be applicant's domicile.**
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1. **Clause 17D** - \$219.80 – Surviving Spouse, no age requirement

OR

Elderly, must be 70 years of age as of July 1st.
Minor.

Personal Estate, excluding value of domicile, shall not exceed \$50,689. Personal Estate should include checking, savings accounts, value of motor vehicle, any stocks, bonds, IRA's, etc.

2. **Clause 41C** - \$1,000 – Elderly, either spouse or both, 65 years of age

Gross receipts; single person, not to exceed \$25,473; married persons, not to exceed \$38,539. This includes all income **from previous calendar year**: social security, pensions, interest, wages, dividends, etc.

Personal Estate, excluding value of domicile, not to exceed \$50,688 for a single person and \$69,698 for a husband and wife. Personal estate should include checking, savings accounts, value of motor vehicles, any stocks, bonds, etc.

3. Veterans

Clause 22a - \$400 – Veterans with a 10% or more disability, letter from VA first year applying

Clause 22c - \$400 - Veterans having Purple Heart

Clause 22d - \$400 - Spouses of veterans who qualified for exemption so long as they remained Unmarried.

Clause 22A - \$750 - 5 categories, see form for qualifying data

Clause 22E - \$1,000 - 100% disability with **yearly** certification from VA

Clause 22B - \$1,250 - Real estate of soldiers and sailors and their spouses who are legal residents of the commonwealth and who are veterans, who were domiciled in Massachusetts for at least six months prior to entering such service. **See Assessors Office for more details.**

4. **Paraplegics** – TOTAL EXEMPTION

5. **Clause 37** - \$437.50 - Blind Person – Required: Certificate of Blindness from the Massachusetts Commission for the Blind – no other qualifying data needed

6. **Clause 41A** - Deferral – defers all or part of taxes, lien placed on property, must be recorded at the Norfolk County Registry of Deeds in Dedham; upon sale of property, any unpaid taxes must be satisfied. Contact the Assessor's office for details.

BOARD OF ASSESSORS – 533-3203 – Terri