

EXEMPTION CLAUSE'S AND ALLOWANCES FY 2013

- CLAUSE 17D – WIDOWS OR WIDOWERS
- MINOR CHILDREN ONE PARENT DECEASED
 - OVER 70 YEARS OF AGE
 - EXEMPTION IS \$264.00
 - ESTATE CANNOT EXCEED \$58,198.00
- CLAUSE 22 – VETERAN SERVICE CONNECTED DISABILITY 10%
- PURPLE HEART
 - GOLD STAR MOTHERS OR FATHERS
 - SURVIVING SPOUSES
 - EXEMPTION IS \$400.00 PLUS
- CLAUSE 37A - BLIND PERSONS
- PROOF OF BLINDNESS CERTIFICATE FROM COMMISSION
 - FOR THE BLIND
 - ANNUALLY
 - EXEMPTION IS \$500.00
- CLAUSE 41A - TAX DEFERRAL
- MAY DELAY PAYMENT OF TAXES UNTIL DEATH OR SALE
 - MUST HAVE WRITTEN AGREEMENT
 - RECORDED DEED & MORTGAGEES MUST AGREE
 - MUST BE 65 YEARS OLD AS OF JULY 1 (OF FISCAL YEAR)
 - OWN PROPERTY AS OF JULY 1
 - MUST HAVE OWNED & DOMICILED IN MA FOR 5 YRS
 - GROSS RECEIPTS CANNOT EXCEED \$20,000.00
 - DEFERRED PAYMENT AT 8% INTEREST
 - NOT TO EXCEED 50% OF THE VALUE OF THE PROPERTY
- CLAUSE 41C - ELDERLY
- BE AGE 70 AS OF JULY 1 IN THE FISCAL YEAR FOR WHICH
 - THE ABATEMENT APPLIES
 - GROSS RECEIPTS OF \$18,913.00 SINGLE
 - WHOLE ESTATE OF \$40,738.00.00 SINGLE
 - GROSS RECEIPTS OF \$21,826.00 MARRIED
 - WHOLE ESTATE OF \$43,647.00 MARRIED
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- SOCIAL SECURITY DEDUCTION FOR FISCAL 2012
 - WORKER \$4,308.00
 - SPOUSE \$2,154.00
 - TOTAL \$6,462.00