

EXEMPTION CLAUSES AND ALLOWANCES FY 2017

- CLAUSE 17D** – WIDOWS OR WIDOWERS
- MINOR CHILDREN ONE PARENT DECEASED
 - OVER 70 YEARS OF AGE
 - EXEMPTION IS \$278.00
 - ESTATE CANNOT EXCEED \$61,299.00
- 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 EXEMPTION APPLIES
 - GROSS RECEIPTS OF \$19,921.00 SINGLE
 - WHOLE ESTATE OF \$42,909.00 SINGLE
 - GROSS RECEIPTS OF \$22,990.00 MARRIED
 - WHOLE ESTATE OF \$45,974.00 MARRIED
 - EXEMPTION IS \$600.00
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- SOCIAL SECURITY DEDUCTION FOR FISCAL 2015
 - WORKER \$4,523.00 MONTHLY \$381.00
 - SPOUSE \$2,262.00 \$193.00
 - TOTAL \$6,785.00 \$574.00