



FISCAL YEAR 2022 STATUTORY EXEMPTION OVERVIEW

CLAUSE 41C (SENIOR): \$600.00

- You must be 70 years or older before July 1st.
- You must have owned & occupied as principal residence any real property in MA for five years, including ownership and occupancy of present property on July 1st.
- Income Eligibility; Single – Less than \$20,000 / Married – Less than \$30,000. If your gross income includes payments from social security, railroad retirement, or a federal, state, county, municipal or district retirement or pension plan your income eligibility will be; Single - \$24,911/Married - \$37,367
- Total savings / assets: Single – Less than \$40,000.00 / Married – Less than \$55,000.00

CLAUSE 41A (SENIOR TAX DEFERRAL)

- Seniors over the age of 65 not earning more than the Circuit Breaker income tax limit for a single individual who is not head of household may elect to defer all or part of their taxes. Certain other requirements must be met. Deferrals are paid back upon transfer of the property at an interest rate of 2.5%

CLAUSE 22, 22 A-E (DISABLED VETERAN) RANGES - \$400.00 - \$1000.00 (FULL)

- Exemptions for certain disabled veterans (and their spouses or surviving spouses in some cases) who were honorably discharged and who meet certain residency requirements. The applicant must provide certification of their disability from the Veterans Administration.

CLAUSE 37A (BLIND): \$437.50

- Exemption provided for a person who has been declared legally blind and is registered with the Division of the Blind. Certificate must be filed annually.

CLAUSE 17 (SEN. 70+, MINOR CHILD W/DEC. PARENT, SURVIVING SPOUSE) –\$175.00

- You must be 70 years or older before July 1st or you are a surviving spouse of any age or minor child with deceased parents.
- You owned and occupied the property for any 10 years.
- Whole estate limit is \$20,000.00

SENIOR CITIZEN PROPERTY TAX WORK-OFF ABATEMENT – UP TO \$600.00

THIS PROGRAM IS ADMINISTERED BY THE COUNCIL ON AGING – ANY QUESTIONS SHOULD BE REFERRED TO THEM

- You must be age 60.
- You must own and occupy as principal residence property in Attleboro.
- You must submit an application annually and be accepted into program through Council on Aging

A PERSON CAN RECEIVE ONLY ONE OF THE ABOVE LISTED EXEMPTIONS WITH THE EXCEPTION OF THE SENIOR CITIZEN TAX WORK-OFF ABATEMENT and SENIOR TAX DEFERRAL
THIS IS NOT MEANT TO BE A COMPLETE LIST OF REQUIREMENTS OR DOCUMENTATION NEEDED – PLEASE CONTACT THE ASSESSOR’S OFFICE FOR MORE INFORMATION