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## ***FY25 Property Tax Exemptions***

### ***FY25 COLA 3.2% IGR #24-7***

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#### ***DATE OF DETERMINATION FOR ELIGIBILITY IS JULY 1ST OF EACH YEAR***

1. **Clause 17D - \$285 – Surviving Spouse**, no age requirement

OR

**Elderly**, must be 70 years of age as of July 1<sup>st</sup>

**Personal Estate** - excluding value of domicile, shall not exceed \$67,782. Personal

Estate should include checking, savings accounts, value of motor vehicle, any stocks, bonds, etc.

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

**Gross receipts:** single person, not to exceed \$34,012; married persons, not to exceed \$51,559.

This includes all income **from previous calendar year**: social security, pensions, interest, wages, dividends, etc.

**Personal Estate**, excluding value of domicile, not to exceed \$67,815 for a single person and \$93,234 for a husband and wife. Personal estate should include checking, savings accounts, value of motor vehicles, stocks, bonds, etc.

3. **Veterans -**

**Clause 22 - \$400** – covers 10% - 90% disabled rating veterans, and purple heart recipients.

**Clause 22A - \$750** – loss of one hand above the wrist, or one foot above the ankle or one eye,  
Awarded Congressional Medal of Honor, Distinguished Service Cross  
Or Navy Cross

**Clause 22B - \$1,250** – loss of both hands or both feet, loss of both eyes, loss of one hand above the wrist & one foot above the ankle.

**Clause 22C - \$1,500** – Permanently and totally disabled (as rated by the VA) and have specially adapted housing.

**Clause 22D – Full** – surviving spouse of veteran who died from a service-related cause.

**Clause 22E - \$1000** – Classified as 100% disabled by the VA.

4. **Clause 37 - \$437.50 blind** person – requires a certificate of blindness from MA Commission for the blind – no other qualifying data needed.

5. **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 – 508-533-3203**