
FY26 Property Tax Exemptions

FY26 COLA 2.9% IGR #25-9

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

1. **Clause 17D** - \$293 – **Surviving Spouse**, no age requirement
OR
Elderly, must be 70 years of age as of July 1st

Personal Estate - excluding value of domicile, shall not exceed \$69,748. 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 \$34,999; married persons, not to exceed \$53,054. This includes all income from the previous calendar year: social security, pensions, interest, wages, dividends, etc.

Personal Estate, excluding value of domicile, not to exceed \$69,781 for a single person and \$95,937 for a husband and wife. Personal estate should include checking, savings accounts, value of motor vehicles, stocks, bonds, etc.

3. **Veterans** -

Clause 22 - \$823 – covers 10% - 90% disabled rating veterans, and purple heart recipients.

Clause 22A - \$1,544 – 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 - \$2,573 – 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 - \$3,087 – 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 - \$2,058 – Classified as 100% disabled by the VA.

4. **Clause 37** - \$450 **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