



# Board of Assessors

Plainville, Massachusetts

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## STATUTORY EXEMPTION OVERVIEW FY 2017

### Clause 41C: Senior

- You must be 70 years or older before July 1, 2016.
- You must have owned and occupied as principal residence any real property in Massachusetts for five years, including ownership and occupancy of present property on July 1, 2016. Massachusetts must have been your place of domicile for the preceding ten years.
- Income Eligibility      **Single** – Less than \$20,000.00 / **Married** – Less than \$30,000.00
- 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** – Less than \$24,523.00 / **Married** – Less than \$36,785.00
- Total savings/worth should not exceed:      \$28,000.00 if **Single**/ \$40,000.00 if **Married**

### Clause 17D: Surviving Spouse or Senior 70 or older:

- You must be 70 years or older before July 1, 2016.
- You are a surviving spouse of any age.
- A surviving spouse must be the present owner and occupant.
- Whole Estate Limit      \$40,000.00

### Clause 22(a-f),22A,22B,22C,22D,22E: Veterans

- Exemptions for certain **disabled veterans** (and their spouses or surviving spouses) 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

- Exemption provided for a person who has been declared legally blind and is registered with the Division of the Blind as of July 1, 2016. Certificate from the Division of the Blind is required yearly.

**Other requirements may apply.**