

A variety of exemptions are available to reduce property tax obligations for certain qualifying taxpayers: elderly persons, blind persons, disabled veterans, surviving spouse or orphaned minor child, widow or orphaned minor of police officer or fire fighter, and extreme hardship.

The qualifying date is July 1, the first day of the fiscal year. Applications are due 3 months after the first actual tax bill postmark date.

Because of the number and complexity of exemptions, the following table is intended only to give the taxpayer a general idea of what is available. If someone has the slightest suspicion that he or she may be eligible or has any questions, call the Assessor's Office to discuss details at (617) 993-2630. Note that certain income limits include deductions (Clause 41C) and asset limits do not include the value of owner occupied condominiums, and 1, 2, 3 family houses (all, excluding Clause 18). Certain exemption applications will require a copy of the tax forms filed in the last calendar year, or a statement indicating that the applicant(s) does not file tax forms. The number of owners of the property also falls into the review of qualification, which may mean non-eligibility of the exemption or a pro-rated exemption.

CL.	BASIC QUALIFICATIONS AS OF JULY 1, 2019	MAXIMUM INCOME ¹	MAXIMUM ASSETS ²	POTENTIAL TAX RELIEF ³
EXEMPTIONS FROM REAL ESTATE TAX:				
ELDERLY				
17D	Age 70 or older	None	\$40,000	\$175 - \$350
41C	Age 70 or older – single	\$24,758	\$40,000	\$1,000 - \$2,000
41C	Age 70 or older – married	\$37,137	\$55,000	\$1,000 - \$2,000
VETERAN				
22	10% Disability or Purple Heart	None	None	\$400 - \$800
22A	Loss of foot, hand or eye	None	None	\$750 - \$1,500
22B	Loss of two limbs or eyes	None	None	\$1,250 - \$2,500
22E	100% Disability/100% service	None	None	\$1,000 - \$2,000
22(F)	Paraplegic due to war injury	None	None	100%
OTHER				
17D	Surviving spouse or orphaned minor child	None	\$40,000	\$175 - \$350
37A	Legally blind	None	None	\$500 - \$1,000
42	Surviving spouse or orphaned minor of Police Officer or Fire Fighter killed in line of duty	None	None	100%
18	Extreme Hardship	None ⁴	None ⁴	Varies
EXEMPTIONS FROM CPA SURCHARGE TAX:				
Low/Moderate Income Seniors (60+)		see chart below	None	100%
Low Income Non-Seniors (<60)		see chart below	None	100%

Household Size	FY2020 Annual Income Limit for the CPA Exemption	
	Senior Household Type: Property Owned by Senior (60+)	Non-Senior Household Type: Property Owned by Non-Senior (<60)
1	\$79,350	\$63,450
2	\$90,650	\$72,550
3	\$102,000	\$81,600
4	\$113,300	\$90,650
5	\$122,400	\$97,900
6	\$131,450	\$105,150
7	\$140,500	\$112,400
8	\$149,600	\$119,650

¹Income: Salary, wages, interest, dividends, rental income, IRA distributions, pensions and other retirement benefits.

²Assets: Stocks, bonds, securities, IRAs, bank accounts, and real estate holdings other than primary residence.

³In May 2001, Town Meeting voted to accept Chapter 73 of the Acts of 1986. Chapter 73 allows the Board of Assessors to increase the exemption amounts by up to 100 percent, provided that no taxpayer would pay less than their previous year's taxes.

⁴There are several different qualifications.