

INTRODUCTION

A tax exemption is a discharge from the obligation to pay all or a portion of a tax. Exemptions are conferred by the Legislature on particular categories of persons or property.

Clauses 17, 17C, 17C1/2 and 17D in Section 5 of Chapter 59 provide exemptions to three categories of persons who satisfy certain residency and whole estate or asset requirements: (1) widows and widowers, (2) minor children with one parent deceased and (3) persons 70 years of age or older. Persons 70 or older may, alternatively, qualify for an exemption under Clauses 41, 41B or 41C which provide increased benefits but for which the eligibility requirements are more strict.

Clause 17 was an early Legislative response to the need of the above categories of persons for assistance with their tax obligations. It set out original eligibility requirements for the exemption. As property values rose, however, it became more difficult to persons to satisfy these requirements. Therefore, the Legislature periodically made alternative exemptions (Clauses 17C, 17C1/2 and 17D) available for cities or towns to accept by town meeting or city council vote. Each alternative has different eligibility requirements. If a city or town has accepted Clause 17C, 17C1/2 or 17D, the Clause most recently accepted establishes eligibility rules. If a city or town has not so voted, Clause 17 prevails.

EXEMPTION AMOUNT

The exemption amount for each Clause is \$175.00.

APPLICATIONS

Applications must be filed annually on or before December 15 with the local assessors in the city or town where the property is located. If the tax bill is mailed after September 15, however, applications may be filed within three months from the date the bill was first mailed. Filing an application does not entitle one to a delay in tax payment.

DOCUMENTATION

An applicant for an exemption must provide to the assessors whatever information is reasonable required to establish eligibility. This information may include, but not limited to:

- 1 Birth Certificates
- 2 Evidence of domicile and occupancy
- 3 Income tax returns

ELIGIBILITY REQUIREMENTS

For eligibility, an individual must possess, as of July 1 of the tax year, the status of either (1) a surviving spouse or a minor with a parent deceased who owns and occupies the property as his domicile or (2) a person 70 years or over who has owned and occupied the property as his domicile for at least 10 years (under Clauses 17, 17C or 17C1/2) or at least 5 years (under Clause 17D).

In addition, a person's whole estate, real and personal, cannot exceed the following:

Clause 17 - \$20,000 excluding any unpaid mortgage balance on the subject property.

Clause 17C - \$40,000 excluding \$60,000 of value of the subject property and any unpaid mortgage balance on that property.

Clause 17C1/2 - \$40,000, excluding \$150,000 of value of the subject property and any unpaid mortgage balance on that property.

Clause 17D - \$40,000, excluding the total value of the subject property, not to exceed 3 dwelling units, and any unpaid mortgage balance on that property. For a property containing 4 or more dwelling units, the value of that portion exceeding 3 units must be included.

There are no limitations on annual income for eligibility under Clause 17, 17C, 17C1/2 or 17D.

**FOR FUTURE
INFORMATION
CONTACT:**

**BOARD OF ASSESSORS
175 CENTRAL STREET
E BRIDGEWATER, MA
02333**

(508)378-1609

(508)378-1622

TOWN HALL HOURS

**MONDAY THROUGH
THURSDAY**

8:30 A.M. TO 4:30 P.M.

MONDAY EVENING

4:30 P.M. TO 8:00 P.M.

FRIDAY

8:30 A.M. TO 12 NOON

**TAXPAYER'S GUIDE TO
REAL ESTATE TAX
EXEMPTIONS
IN MASSACHUSETTS**

CLAUSE 17

CLAUSE 17C

CLAUSE 17C1/2

CLAUSE 17D

**SURVIVING SPOUSE
(HUSBAND OR WIFE)**

**MINOR CHILD
(OF A DECEASED PARENT)**

ELDERLY PERSON

