

PERSONAL REAL ESTATE EXEMPTIONS FOR FISCAL YEAR 2017

(Social Security Deduction: Worker \$4,523 Spouse \$2,262 Combined \$6,785)

Massachusetts General Laws Chapter 59, Section 5

Clause	Basic Qualifications	Maximum Income	Maximum Assets	Exemption Amount
Seniors				
17D	Age 70 or older, widow(er), orphan	None	\$40,000	\$350
41C	Age 70 or older-single	\$20,000	\$40,000	\$2,000
41C	Age 70 or older-married	\$30,000	\$55,000	\$2,000
Veterans				
22	10% Disab/Purple Heart/Gold Star Parent	None	None	\$800
22A	Loss of foot, hand or eye	None	None	\$1,500
22B	Loss of two limbs or eyes	None	None	\$2,500
22D	Service Connected Death	None	None	100%
22E	100% Disability	None	None	\$2,000
22F	Paraplegic due to war injury	None	None	100%
Blind				
37	Legally blind	None	None	\$875
Hardship				
18	Extreme Hardship	None	None	Discretion of Assessors
Tax Deferral				
41A	Age 65 or older	\$51,000	None	Varies