

# PERSONAL REAL ESTATE TAX EXEMPTIONS EFFECTIVE FY 2025

M.G.L. CLAUSE	BASIC QUALIFICATIONS	MAXIMUM INCOME	MAXIMUM ASSETS	EXEMPTION AMOUNT
---------------	----------------------	----------------	----------------	------------------

### Elderly:

17D	Age 70 or older (as of July 1 of tax year)	N/A	\$40,000	\$350
41C	Age 65 or older-single (as of July 1 of tax year)	\$20,000 \$25,834	\$30,000	\$1,000
41C	Age 65 or older-married (as of July 1 of tax year)	\$40,000 \$48,751	\$55,000	\$1,000

### Blind:

37A	Legally Blind	N/A	N/A	\$1,000
17D	Surviving Spouse, Minor Child of a deceased parent	N/A	\$40,000	\$350
18	Extreme Hardship - See Assessors Office for details	Must be aged infirm & impoverished		Varies

### Deferred Tax Payments

41A	Age 65 or older	\$20,000	N/A	Varies
18A	Any age, having temporary financial difficulties, including a change to active military status, for a maximum of 3 years.			Varies