

Clause Exemptions

As approved by state law, the Board of Assessors administers tax assistance programs for various eligible taxpayers.

Additional information for the exemptions listed below can be obtained by contacting the Assessors Department at 508-580-7194 or by emailing assessors@cobma.us.

All applications for fiscal year 2024 are due on or before April 1, 2024. Applications for exemptions must be filed each year.

**For Older
Citizens 65+
[Clause 41C](#)
[Form](#)**

To qualify, a taxpayer:

1. must be over 65 years of age as of July 1, current year, and
2. must have primary residence in Massachusetts for ten years and owned property in the state for five years and must have occupied the property as of July, current year, and
3. must have a whole estate (the value of personal property excluding domicile) of less than \$42,600.00, if single, \$58,575.00 if married and
4. must have an income less than \$21,300.00 if single, \$31,950.00 if married

Upon Approval, Taxpayer Is Entitled To A \$1000 Exemption.

(Abate stormwater and refuse bill, DPW 3rd fl)

**Tax Deferral
Clause 41A
Form**

To qualify, a taxpayer:

1. must be over 65 years of age as of July 1, current year and
2. must have primary residence in Massachusetts for ten years and owned property in the state for five years and
3. must have occupied the property as of July 1, current year and
4. must have a total gross income of less than \$58,000 per year.

Upon Approval, Taxpayer Is Entitled To Defer (Delay) Payment Of Any Portion Of The Property Tax Bill.

**For Older
Citizens 70+
Clause 17D
Form**

To qualify, a taxpayer:

1. must be over 70 years of age as of July 1, current year or must be a surviving spouse or surviving minor child
2. must have owned and occupied the property for five years and
3. must have a whole estate (the value of personal property less domicile) of less than \$48,000.00

Upon Approval, Taxpayer is Entitled To a \$220.12 Exemption.

**Disabled
Veteran**

To qualify, a taxpayer:

1. must be a veteran or spouse of a

Clause 22
Form

veteran and

2. must have a service-connected disability of 10% or more or
3. have been awarded the Purple Heart or
4. have been awarded the Congressional Medal of Honor, Distinguished Service Cross, Air Force Cross or Navy Cross or
5. was a prisoner of war
6. The parents of a veteran who lost his/her life in service are also entitled to apply for this exemption. Amount Of Exemption Varies According To Degree of Disability.

**(CLAUSE 22) 10%-90% DISABLED
\$400 EXEMPTION**

**(CLAUSE 22E) 100% DISABLED
\$1000 EXEMPTION**

**(CLAUSE 22 PARAPLEGIC)
FULL EXEMPTION**

**Blind
Persons**
Clause 37A
Form

To qualify, a taxpayer:

1. must be a legal resident of the Commonwealth of Massachusetts,
2. own and occupy the property as his/her domicile,
3. and must annually provide a current blindness certification from the Massachusetts Commission for the Blind certifying date of registration as of July 1 current year

Upon Approval, The Taxpayer Is Entitled To A \$500.00 Exemption.

**Hardship
Clause 18**

To qualify, a taxpayer:

1. Must be over 65 years of age
Assessors may use some discretion there
2. Must have a physical impairment
3. Must have a financial hardship
4. Property must be owner occupied

What do Assessors need?

- Copy of birth certificate
- Statement of financial hardship
- Letter from physician regarding impairment
- Filled out application

What can the Assessors do?

- They can vote to abate a portion or all of the applicant's property taxes.
- Must vote on it annually
- Application should be filed in the Fall but can be filed as late as 3 months after the mailing of the actual bill (3rd quarter)

Do the abated taxes need to be paid back?

- NO. Taxes abated on a Clause 18 application do not have to be paid back

Is there a TAX LIEN on the property?

- NO. This is NOT a tax deferral. This is an exemption.

- Can the person still file for another exemption for which they qualify?
- Yes. The **Clause 18** can be voted in addition to any other exemption.