

**CLAUSE 37
(LEGALLY BLIND)**

Exemption Amount: \$437.50 per fiscal year

Who is Eligible? Person declared legally blind by July 1st of the fiscal year to which it applies.

What are the requirements?

- Applicant must own and occupy property
- Applicant must be declared legally blind prior to the qualification date of July 1st
- Applicant must be registered with the Massachusetts Commission for the Blind.
- Applicant must present a certificate from the Massachusetts Commission for the Blind annually to the Assessors Office.

**Clauses 22a-f, 22A, 22B,
22D, 22E, and paraplegic
(Service Connected
disabled Veteran,
or spouse of)**

Exemption Amount: varies from \$400 to \$1,325 per fiscal year.

Who is Eligible?

Veterans who are certified through the Veteran's Administration as having a service connected disability.

What are the requirements?

- Applicant must own and occupy the property.
- The requirements vary for each category.
- Varieties of Clause 22 exemptions are available for certain categories of disabled Veterans and their families. Please contact the Assessors Office for more specific requirements for each clause.

**DEERFIELD
BOARD OF ASSESSORS**

Deerfield Town Hall
8 Conway Street
South Deerfield, MA 01373

Tel: 413-665-1400 ext. 106

Fax: 413-665-7275

Email: assessors@town.deerfield.ma.us

Web Address: www.town.deerfield.ma.us

**BOARD
OF
ASSESSORS**

**A CITIZEN'S
GUIDE TO
PROPERTY TAX
EXEMPTIONS
AVAILABLE IN
THE TOWN OF
DEERFIELD**

John Coderre, Chair
David Rohrs
Bruce St. Peters
BOARD MEMBERS

413-665-1400 x106

What is an exemption?

An exemption releases an individual from the requirement to pay all or a fraction of their property tax obligations. Exemptions are available to those individuals that meet the various requirements in the following categories:

- Elderly (over 70)
- Widow
- Service connected disabled Veteran
- Blind
- Minor Children of Deceased Police or Firefighters killed in the line of duty

The criteria for each exemption can be obtained in this booklet or by contacting our office.

Deadline to file:

Applications for exemptions are due within 3 months of mailing date of the actual tax bill.

Appeals:

If you are not satisfied with the action taken by the Board of Assessors, the applicant may appeal in writing to:

Appellate Tax Board
100 Cambridge Street, Suite 200
Boston, MA 02114
Or call 617-727-3100
fax 617-727-6234

Clause 41C (over 70)

Exemption Amount: \$500 per fiscal year

Who is Eligible? Person over 70 by July 1st of the fiscal year to which it applies.

What are the requirements?

- Person over 70 must own and occupy property.
- Applicant must have owned and occupied property in Massachusetts for five years.
- Applicant must have been domiciled in Massachusetts for 10 years.
- Surviving spouses filing must have occupied the property for 5 years.
- Gross receipts (Income) for the **previous calendar year** MUST NOT exceed:

\$24,370 Single person

\$36,556 Married couple

(example: qualification date is 7-1-10 need calendar year 2009 income)

Gross receipts include the following:

Social Security, Retirement, Pensions, Wages, Interest, Dividends, Rent, Gains from Sales.

- Whole Estate (Assets) as of **July 1st of qualifying year** MUST NOT exceed:
\$38,667 Single person
\$41,429 Married couple

Whole estate includes the following:

Any other real estate besides the home, Money in the bank(s), Stocks, Bonds and Securities.

The primary domicile is not included.

Clause 17D (over 70 or widow)

Exemption Amount: \$175 per fiscal year

Who is Eligible? Person over 70 or widowed by July 1st of the fiscal year to which it applies.

What are the requirements?

- Applicant must own and occupy property.
- Applicant must have owned and occupied property in Massachusetts for no less than ten years.
- Whole Estate (Assets) as of **July 1st of qualifying year** MUST NOT exceed:
\$55,775 whether single or married

Whole estate includes the following:

Any other real estate besides the home, Money in the bank(s), Stocks, Bonds, Securities and Motor Vehicles.

The primary domicile is not included.

DEERFIELD BOARD OF ASSESSORS

Deerfield Town Hall
8 Conway Street
South Deerfield, MA 01373

Tel: 413-665-1400 ext. 106
Fax: 413-665-7275
www.town.deerfield.ma.us