

QUALIFICATIONS FOR STATUTORY EXEMPTION FY2026 (JULY 1, 2025-JUNE 30, 2026)

CLAUSE	QUALIFICATIONS	AMOUNT
59.5.41D	65 OR OVER BY JULY 1 OF CURRENT FISCAL YEAR SINGLE- \$26,655 -INCOME MARRIED- \$30,697 -INCOME \$57,415 -ASSETS \$61,518 -ASSETS	\$2,000.00
59.5.17D	70 OR OVER BY JULY 1 OF CURRENT FISCAL YEAR OR WIDOW OR WIDOWER OF ANY AGE \$82,021 LIMITATION ON ASSETS	\$825.00
59.5.22a	VETERAN WITH 10% OR MORE SERVICE CONNECTED DISABILITY	\$1,600.00
59.5.22c	VETERAN WITH PURPLE HEART	\$1,600.00
59.5.22d	SURVIVING SPOUSES OF VETERANS ELIGIBLE FOR EXEMPTION SO LONG AS THEY REMAIN UNMARRIED	\$1,600.00
59.5.22e	PARENTS OF A SOLDIER KILLED IN ACTION	\$1,600.00
59.5.22f	SURVIVING SPOUSES OF WORLD WAR I VETERANS	\$1,600.00
59.5.22A	VETERANS WHO HAVE LOST OR LOST USE OF ONE FOOT AT OR ABOVE THE ANKLE OR ONE HAND AT OR ABOVE THE WRIST OR SIGHT IN ONE EYE, OR RECIPIENTS OF CONGRESSIONAL MEDAL OF HONOR, OR DISTINGUISHED SERVICE CROSS, OR AIR FORCE CROSS OR NAVY CROSS	\$3,000.00
59.5.22B	VETERANS WHO HAVE LOST OR LOST USE OF BOTH FEET AT OR ABOVE THE ANKLE, OR BOTH HANDS AT OR ABOVE THE WRIST, OR SIGHT IN BOTH EYES	\$5,000.00
59.5.22C	VETERANS ENTITLED TO SPECIALLY ADAPTED HOUSING	\$6,000.00
59.5.22D	SURVIVING SPOUSES OF SERVICE MEMBERS OR GUARDSMEN WHO DIED AS PROXIMATE RESULT OF INJURY OR DISEASE DUE TO BEING IN COMBAT ZONE, OR WHO ARE MISSING IN ACTION AND PRESUMED DEAD DUE TO COMBAT. FY2018	TOTAL EXEMPTION DATE OF DEATH
59.5.22E	VETERANS WITH YEARLY CERTIFICATE FROM VETERANS ADMINISTRATION INDICATING 100% DISABILITY AND INCAPABLE OF WORKING	\$4,000.00
59.5.22G	VETERANS EXEMPTS PERSON OTHERWISE ELIGIBLE FOR CLAUSE 22,22A,22B,22C,22D,22E,OR 22F WHEN LEGAL TITLE IS HELD BY A TRUSTEE, CONSERVATOR OR OTHER FIDUCIARY FOR PERSON'S BENEFIT. FY2022	
59.5.22H	SURVIVING PARENTS AND GUARDIANS OF ACTIVE DUTY MILITARY PERSONNEL (INCLUDING NATIONAL GUARDSMEN ON ACTIVE DUTY) OR VETERANS WHO (1) DIED AS A PROXIMATE RESULT OF INJURIES SUSTAINED OR DISEASES CONTRACTED DURING ACTIVE DUTY, OR (2) WENT MISSING IN ACTION AND ARE PRESUMED TO HAVE DIED (FY2022)	TOTAL EXEMPTION
PARAPLEGICS	VETERANS WHO ARE PARAPLEGICS AND SURVIVING SPOUSES OF PARAPLEGICS	TOTAL EXEMPTION
59.5.37A	PROOF OF BLINDNESS AS CERTIFIED BY MASS. COMMISSION OF THE BLIND. AN UPDATED CERTIFICATE IS REQUIRED EVERY YEAR. (617-727-5550)	\$1,000.00
59.5.42/43	SURVIVING SPOUSE OR MINOR OF A POLICE OFFICER OR FIREFIGHTER KILLED IN THE LINE OF DUTY	TOTAL EXEMPTION
59.5.41A	DEFERRAL FOR SENIOR 65 AND OLDER WHO HAS AN ANNUAL INCOME NOT MORE THAN \$20,000. DEFERRAL AT AT 8% INTEREST UNTIL DEATH OR SOLD, THAN AT 16% INTERST UNTIL DEFERRAL PAID IN FULL.	