

## Real Estate Tax Exemption Programs Chart

FY 2025

A variety of exemptions are available to reduce property tax obligations for certain qualifying taxpayers: seniors, blind persons, disabled veterans, surviving spouse or orphaned minor child, and financial hardship.

ALL APPLICATIONS MUST BE FILED BY APRIL 1, 2025 †, it is best to file as early as possible.

Due to the number and complexity of exemptions, the table below is intended to provide a brief, general description of available exemptions.

All exemptions have certain ownership requirements, and all applicants must occupy the property as their domicile.

Note: certain income limits include deductions (Clause 41C) and asset limits do not include the value of owner-occupied condominiums, 1, 2, & 3 family houses (all excluding Clause 18).

Proof of qualifications, including age, income, and assets will be required. The number of owners of the property also falls into the review of qualifications, which may mean non-eligibility of the exemption or a pro-rated amount.

“Clause” refers to section within Massachusetts General Laws that govern these exemptions.

Clause	Basic Qualification	Maximum Income allowed	Maximum Assets allowed	Potential Tax Relief
<b>You may receive only ONE of the following</b>				
17D	age 70 or older or surviving spouse any age	none	\$40,000	\$227.50
41C	age 65 or older	single	\$32,101	\$1,300
		married	\$48,151	
<b>VETERAN - Clauses 22, 22A-22H</b>				
22	minimum 10% disability or Purple Heart *	none	none	\$520.00
22A	loss of a foot, hand, or eye *	none	none	\$975.00
22B	loss of two limbs or eye *	none	none	\$1,625.00
22C	acquired “specially adapted housing” *	none	none	\$1,950.00
22D	Surviving spouse of a veteran, whose death occurred as a result of service	none	none	100%
22E	disability rating of 100% *	none	none	\$1,300
22F	paraplegic due to service injury or 100% rating for service-connected blindness *	none	none	100%
22H	surviving parent of service person who went MIA during active duty or died as a result of active duty.	none	none	100%
37A	Legally blind	none	none	\$650
18	Financial hardship, must be older & have a physical or mental illness, disability, or impairment			varies
42	Surviving spouse or orphaned minor of Police Officer or Firefighter, killed in the line of duty	none	none	100%
<b>↓ May be combined with the above</b>				
New Senior Means Tested, age 65 or older † due date for this exemption only is Sept. 5, 2024		Income based on MA circuit breaker	\$250,000	50%-200% of MA CB credit defer taxes (interest rate 6.5%)
41A	Age 65 or older	\$103,000	none	100% of surcharge
CPA	Low/Moderate Income senior & low-income non-senior	See chart	none	

\*benefit continues for surviving spouses who remain an owner & occupant

Household Size	Annual Income Limit for the CPA Exemption	
	Applicant is age 60 + as of January 1, 2024	Applicant is age <60 as of January 1, 2024
1	\$104,230	\$83,384
2	\$119,120	\$95,296
3	\$134,010	\$107,208
4	\$148,900	\$119,120

Expanded chart available with Assessors' Office

Further limitations may apply, Contact the Assessors' Office (781.316.3050) for complete details or visit

<https://www.arlingtonma.gov/departments/finance/assessor>