

Summary Table of Available Measures to Reduce or Defer Property Taxes for Qualified Persons

Disclaimer: This table is meant as a brief overview of available options only. Persons need to contact the Assessors Office for complete information, qualification requirements, and annual application packages for these options.

MGL/Clause	Available to	Benefit	Age	Procedures	Requirements
Personal Statutory Exemptions					
*The Town of Shirley has adopted Chapter 73 S 4, and matches the base exemption amount up to 100%. For the calculation of the additional exemption, an applicant cannot pay less net tax than what was paid in the prior fiscal year.					
GL Ch 59 S5 cl 22a-f,	Veterans, veterans spouses, surviving spouses, or surviving parents	\$400*	n/a	Annual Application, Supporting Documentation in first year of application	Ownership and Occupancy, Residency Veteran per GL Ch4 S 7 cl43 VA record of 10%+ service connected disability, Purple Heart, Gold Star mothers & fathers Veteran must not have dishonorable discharge
GL Ch 59 S5 cl 22A-E, Paraplegic	Veterans, veterans spouses, surviving spouses	22A \$750* 22B \$1250* 22C \$1500* 22Dfull, 5yr cap 22E \$1000* Paraplegic, full	n/a	Annual Application, Supporting Documentation, Annual VA letter for 100% disabled veterans	Ownership and Occupancy, Residency 22A, 22B, 22C, 22D, Paraplegic: have clause specific requirements 22E: VA record of 100% service connected disability, including wording that veteran is incapable of working Veteran must not have dishonorable discharge
GL Ch 59 S5	Blind	\$500*	n/a	Annual Application	Ownership and Occupancy Certificate for Commission of the Blind
GL Ch 59 S5 cl 17D	Surviving Spouses, Minors, or Elderly	\$175*	If elderly, 70+	Annual Application, Supporting Documentation	Ownership and Occupancy Total Estate (Assets) can not exceed \$40,000
GL Ch 59 S5 cl 41C/D	Elderly	\$500*	70+	Annual Application, Supporting Documentation	Ownership and Occupancy Gross Receipts (Income) must be less than \$19,037 if single and \$21,152 if married. See Assessors Office for allowable SS deduction. Whole Estate (Assets) must be less than \$35,681 if single and \$38,229 if married.
Property Tax Deferrals					
GL Ch 59 S5 cl 41A	Seniors	Taxes deferred until sale or death	65+	Annual Application, Deferral and Recovery Agreement, Lien	Ownership and Occupancy Gross receipts (income) of applicant and spouse, if married, must be less than \$20,000
GL Ch 59 S5 cl 18A	Temporary Financial Hardship	Taxes deferred for up to 3 years	n/a	Annual Application, Deferral and Recovery Agreement, Lien	Ownership and Occupancy Applicant must demonstrate criteria to satisfy temporary financial hardship condition based on examination of financial resources at discretion of Assessors.
Abatements					
GL Ch 59 S5K	Senior Tax Work-off Program	Up to \$1000	60+	Annual Application	Ownership and Occupancy