

# Exemptions: Elderly Persons Clause 41C

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## ELDERLY PERSONS EXEMPTION: CLAUSE 41C

(65 years of age or older)

### INTRODUCTION

Clause 41C of Section 5 of Chapter 59 provides an exemption to persons 65 years of age or older who satisfy certain whole estate or asset, annual income and residency requirements. Persons 70 or older may, alternatively, qualify for an exemption under Clause 17D which provides reduced benefits but for which the eligibility requirements are less strict.

### EXEMPTION AMOUNT

The exemption amount for Clause 41C is **\$500**

### APPLICATIONS

Applications must be filed annually with the Assessors within 3 months of the mailing date of the third quarter. Filing an application does not entitle one to a delay in tax payment. The deadline is toward the end of March each year.

### DOCUMENTATION

An applicant for an exemption must provide to the assessors whatever information is reasonably required to establish eligibility. This information may include, but not be limited to:

1. Birth certificates
2. Evidence of domicile and occupancy
3. Income tax returns
4. Statements for any bank & other asset accounts.

### ELIGIBILITY REQUIREMENTS

For eligibility, an individual must satisfy requirements relating to

- (1) age
- (2) ownership\* and domicile
- (3) annual income and
- (4) whole estate or assets.

### AGE

An individual must be:

- (a) 70 years or older or
- (b) joint owner with a spouse 70 years or older as of July 1 of the tax year.

### OWNERSHIP AND DOMICILE

Under Clause 41C, an individual must have owned and occupied the property as domicile for not less than 5 year and must have owned and occupied the subject property on July 1 of the tax year. Under Clause 41C, in addition to so owning\* and occupying the subject property, an individual must have been continuously domiciled in Massachusetts for the 10 years preceding the application.

#### \*Ownership

The holder of a life estate satisfies the ownership requirement.

If the property is held in a trust, a person can only satisfy the ownership interest if he/she:

- 1.) Is a trustee or co-trustee of that trust, and
- 2.) Possesses a sufficient beneficial interest in the property through that trust.

**ANNUAL INCOME AND WHOLE ESTATE**

Gross receipts minus social security allowance (\$4,523 if single, \$6,785 if married) must be less than:

- \* \$17,523 if single
- \* \$21,785 if married

Whole estate less the value of the home except for the value of any portion that exceeds three dwelling units and produces income cannot exceed:

- \* \$28,000 if single
- \* \$30,000 if married

[Application Form: State Tax Form 96](#)