

**2023 PROPERTY TAX EXEMPTIONS AND DEFERRALS AVAILABLE**  
**TO QUALIFYING WEST BOYLSTON RESIDENTS**  
**April 1 Deadline – 7.0% COLA**

CLAUSE 41C	ELDERLY	Age 65 by July 1	Exemption Amount:	\$1,000.00
	Domicile	5 yrs		
	Income:	Single Person	\$22,931.17	
		Married Persons (Joint Ownership)	\$34,396.22	
	*Note:	Includes income from all sources: Wages, Social Security, Pensions, Interest, Dividends, Rents, etc.		
	Assets:	Single Person	\$45,862.34	
		Married Persons	\$63,060.45	
	*Note:	Assets include bank accounts, checking accounts, stocks, Bonds, IRA's, saving certificates, motor vehicles, boats, Real estate, etc. (Value of domicile including up to 3 unit Dwelling is exempt.)		
CLAUSE 17D			Exemption Amount:	\$328.00
	Surviving spouse and persons over 70 who are not eligible for Clause 41C.			
	Domicile	5 yrs.		
	Income:	Not considered		
	Assets:	May not exceed:	\$45,507.10	
	*Note:	Assets include bank accounts, checking accounts, stocks, Bonds, IRA's, saving certificates, motor vehicles, boats, Real estate, etc. (Value of domicile including up to 3 unit Dwelling is exempt.)		
VETERANS	V1 Clause 22	10% War time service connected disability	\$ 400.00	
	V2 Clause 22A	Lost of use-service connected	\$ 425.00	
	V3 Clause 22C	100% disability with adapted housing	\$1500.00	
	V3 Clause 22E	100% Service connected disability	\$1000.00	
	Surviving Spouse' death was result of wartime service-100% real estate exemption with letter from Veteran's Administration			
	*Note: Disability certificates must be provided from Veterans Administration			
NATIONAL GUARD & ACTIVE DUTY RESERVISTS OVER SEAS				
	Up to 100% exemption of real estate tax or pro-rata during duty with letter by Commanding Officer, other qualifications by Board of Assessors may apply			
BLIND	Clause 37A	Registered with Division of the Blind	\$500.00	
	*Note:	Certificate must be provided yearly July 1 qualification date		
TAX DEFFERAL**	Clause 41A		Up to Full Tax	
		Age 65 by July 1		
		Own and occupy real estate for 5 years		
	Income:	Maximum Gross Receipts \$58,000 or equal to the Circuit Breaker Non-Head of Household *Gross receipts means income from all sources and is broader than taxable income for federal or state income tax purposes.		
	*Note:	Taxes are deferred with simple interest at 5% with a lien on the property until the property owner passes, or the home is sold.		