

PERSONAL EXEMPTION INFO

There are five exemptions currently being administered by the Town of Longmeadow.

Clause 18 – Hardship, Aged, Infirm & Impoverished – This clause, provides a tax reduction for aged 70 and older *and* who meet guidelines (see www.mass.gov) for “financial hardship” as defined each year by the Department of Revenue and determined by the Board of Assessors. The clause provides a \$500 tax reduction and may be combined with another exemption.

Clause 22 – Veteran (at least 10% disabled) - This clause is for veterans who are certified by the Department of Veteran Affairs to be 10% or more disabled with a service connected disability. The clause provides a \$400 tax reduction.

Clause 22E – Veteran (100% disabled) - This clause is for veterans who are certified by the Department of Veteran Affairs to be 100% disabled. In addition to their application, the veteran must provide documentation from Veteran Affairs confirming their status as 100% disabled. The clause provides a \$1,000 tax reduction.

Clause 37 – Blind - This clause is for residents who are certified by the Massachusetts Commission for the Blind to be legally blind. In addition to their application, the resident must provide a copy of their certification from the Commission for the Blind each year (dated on or after July 1st of the current fiscal year). This clause provides a \$437.50 tax reduction.

Clause 41C – Elderly Exemption – This exemption is for residents age 70 and older and who qualify based on income and asset guidelines for the current fiscal year (qualifications subject to change each year – see www.mass.gov). This clause provides a \$500 tax reduction.

Each year qualifying residents must submit an application to receive a personal exemption. The Assessor’s Office typically mails out the applications in October to residents who have received or applied for the exemptions in the previous year.

The applications are due in the Assessor’s Office three months after the 3rd quarter real estate bills are mailed, which is usually by the end of March. The exemption amount is applied to the 4th quarter real estate bill (due May 1st).