

TAX SAVINGS

TIP #2

Courtesy of
William Francis Galvin
Secretary of the Commonwealth

SURVIVING SPOUSE AND MINOR CHILDREN OF POLICE OR FIREFIGHTER PERSONAL EXEMPTIONS

CLAUSES 42 AND 43

WHAT IS PERSONAL EXEMPTION CLAUSE 42?

Personal exemption clause 42 is a release from the obligation to pay real estate tax on a domicile. There are no income restrictions or total asset limitations on this exemption.

WHO IS ELIGIBLE?

The surviving spouse of a police officer or firefighter killed in the line of duty is eligible for this exemption provided that the real estate is owned and occupied by the surviving spouse.

HOW DOES ONE APPLY?

Applications must be filed annually with the local assessor's office in the applicant's city/town within three months after the actual bills are mailed.

CAN THE DECISION BE APPEALED?

If the application is denied an appeal can be filed with the State Appellate Tax Board, 100 Cambridge St., Boston, MA 02204, or call (617) 727-3100.

WHAT IS PERSONAL EXEMPTION CLAUSE 43?

Personal exemption clause 43 is a release from the obligation to pay real estate tax. There are no income restrictions or total asset limitations.

WHO IS ELIGIBLE?

Surviving children, including adopted children of a police officer or firefighter killed in the line of duty are eligible provided that the real estate is owned and occupied by the children as the principal place of residence.

HOW DOES ONE APPLY?

Applications must be filed annually with the local assessor's office in the applicant's city or town three months after the actual bills are mailed.

CAN A DECISION BE APPEALED?

If the application for exemption is denied, the applicant may file for an appeal with the State Appellate Tax Board, 100 Cambridge St., Boston, MA 02204 or call (617) 727-3100.

Information provided by:

The Massachusetts Association of Assessing Officers
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