

CITY OF WORCESTER PERSONAL EXEMPTIONS

CLAUSE	GROUP	QUALIFYING CONDITION	AMOUNT
17D	SURVIVING SPOUSE, MINOR CHILD OF DECEASED PARENT, CERTAIN ELDERLY	ESTATE CANNOT EXCEED \$40,000; DEATH CERTIFICATE OF DECEASED SPOUSE; BIRTH CERTIFICATE FOR MINOR CHILD; 70 Y.O. JULY 1	\$350.00
22(a-f)	VETERANS	VETERANS WITH A MINIMUM 10% SERVICE CONNECTED DISABILITY	\$800.00
22A	VETERANS	VETERANS WHO HAVE LOST ONE HAND, FOOT OR EYE OR AWARDED CERTAIN MEDALS	\$1,500.00
22B	VETERANS	VETERANS WHO LOST TWO HANDS, FEET OR EYES	\$2,500.00
22E	VETERANS	VETERANS WITH 100% DISABILITY AND WHO ARE UNABLE TO WORK	\$2,000.00
22P	VETERANS	PARAPLEGIC VETERANS	FULL
37A	BLIND	CERTIFIED BY MASS. COMMISSION FOR THE BLIND	\$1,000.00
41A	TAX DEFERRAL	65 Y.O.; ANNUAL INCOME < \$40,000; 8% INTEREST ON DEFERRED TAXES	NA
41C	ELDERLY	70 Y.O. JULY 1; INCOME < \$20,000 IF SINGLE, <\$30,000 IF MARRIED (IF FROM SOCIAL SECURITY); ASSETS < \$30,000 IF SINGLE, < \$50,000 IF MARRIED	\$1,400.00
42	SURVIVING SPOUSE OF POLICE OFFICERS OR FIRE FIGHTERS	WIDOWS OF POLICE OFFICERS, FIRE FIGHTERS KILLED IN THE LINE OF DUTY	FULL

- 1) THERE ARE ADDITIONAL OWNERSHIP & DOMICILE REQUIREMENTS - HAVE OWNED AND OCCUPIED THE PROPERTY AS OF JULY 1, SOME REQUIRE RESIDENCY IN MASS. FOR TEN YEARS AND OWNED REAL ESTATE FOR FIVE YEARS
- 2) OCCUPANCY CONSIDERATIONS, IF YOU OWN JOINTLY WITH AN UNRELATED PERSON YOU ONLY GET THE SAME EXEMPTION PERCENTAGE AS YOUR OWNERSHIP PERCENTAGE A VETERAN OWNING A THREE DECKER AND OCCUPYING 1 UNIT GETS ONE-THIRD THE EXEMPTION AMOUNT