



Malden Board of Assessors

"Clause" Exemption Information

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The Laws of the Commonwealth of Massachusetts Provide for Real Estate Tax Relief for Certain Persons. Each Category of Tax Relief Is Defined, and the Allowable Amount Stated, in the Various Clauses of Chapter 59, Section 5 of the General Laws. The Tables below Summarizes Who Qualifies for These Exemptions and the Amounts of the Various Exemptions.

Certain Deductions Are Allowed from the Income Limits Shown for the Clause Exemptions. You Should Call or Come into the Assessors Office in City Hall to Find out Details. The Asset Limits Do Not Include the Value of Owner Occupied Properties.

Clause Name	Clause #	Basic Qualifications	Other Qualifications	Income Limits	Asset Limits	\$\$\$ Amount
Elderly	17D	Age 70 or Older	Own & Occupy Property 5 Years	None	\$40,000	\$175.00
Widows	17D	Surviving Spouse	None	None	\$40,000	\$175.00
Other	17D	Minor	Parents are deceased	None	\$40,000	\$175.00
Hard-ship	18	Age, Infirmary, Income	Must meet all three (3)	Poverty		Varies
Veterans	22	10% Service Disability or Purple Heart.	Mass Resident 6 Months prior to service or 5 year Mass residency	None	None	\$425
Veterans	22A	Loss use of Limb or Eye	Mass Resident 6 Months prior to service or 5 year Mass residency	None	None	\$250
Veterans	22B	Loss of two limbs or both eyes	Mass Resident 6 months prior to service or 5 years Mass residency	None	None	\$775
Veterans	22C	Disability requires specially adapted housing.	Mass Resident 6 months prior to service or 5 years Mass residency	None	None	\$950
Veterans	22E	100% disability, File V.A. Certificate annually.	MA Resident 6 months prior to service or 5 year MA residency Unemployed for all of previous years.	None	None	\$600*
Paraplegic	8A of 58	Paraplegic due to wartime injury	MA Resident 6 months prior to service or MA residency for 5 years V.A. Certificate.	None	None	100%
Blind	37	Legally Blind	Yearly Blind Certificate	None	None	\$437.50
Tax Deferral	41A	Age 65 or Older. Tax Deferred 8 % interest per year	Own & Occupy Property for 5 Years	\$20,000	None	Differ Up to 100 %
Elderly	41C	Age 70 or Older	Own / Occupy 5yrs in MA & MA Res. 10 yrs.	(S) \$16,405 (M) \$20,108	(S) \$28,000 (M) \$30,000	\$500
Elderly	42	Surviving Spouse of	firefighter/police killed in line of duty	None	None	100 %

* for veterans owning two family or larger houses, Clause 22E is reduced to the same portion as the veterans occupancy of the property

The Qualifying Date for the Clause Exemptions Is July 1, (Each Year). If You Think You May Qualify for Any of the above Exemptions. Do Not Hesitate to Contact the Assessing Department. The Application Deadline Is Three Months from the Date the **Third Quarter Bill** Was Mailed.