

**SANDWICH FISCAL YEAR - 2022 EXEMPTION CRITERIA**

**(Per Mass. General Laws, Chapter 59, Section 5)**

**Assessing Mailing Address:** 16 Jan Sebastian Drive, Sandwich, MA 02563  
**Phone Number:** (508) 888-0157

**FILING PERIOD** – *January 1, 2022* thru *April 1, 2022*

**Clause 17D**

**Widow - Aged Person - Minor - Surviving Spouse**

Applicant must have lived at residence for 5 years.

Aged person must be 70 as of July 1, 2021. Finances as of December 31, 2020.

Total value of Real & Personal cannot exceed \$40,000 (after mortgage deduction).

**Exemption amount: \$175.00. CPA amount \$3.50**

**Clause 22**

**Veterans – Must have lived in Massachusetts for 6 months prior to entry into service, or if From Out of State, must be domiciled 1 consecutive year before filing.**

Disability as a result of service (**10% minimum**) or **Purple Heart**.

At least **10% V.A.** certificate award, **dated 7/01/21 or prior**, and copy of discharge papers.

**Exemption amount: \$400.00. CPA amount \$8.00**

**22C**

Veterans with 100% disability in the line of duty and whose domicile is specially adapted housing acquired with assistance from VA

**Exemption amount: \$1500.00. CPA amount \$30.00**

**22E**

**100% V.A.** certificate award, **dated 7/1/21 or prior. Required annually.** Further, 100% filing will conform to dates as noted on form.

**Exemption amount: \$1,000.00 CPA amount \$20.00**

**22A**

Permanent loss or loss of use (documented) of limb or eye sight; or Medal of Honor, Distinguished Service Cross, Air Force Cross, Navy Cross.

**Exemption amount: \$750.00 CPA amount \$15.00**

**Clause 37**

**Blind**

Certificate from Commission on the Blind required annually (within fiscal year) or physician's letter stating extent. Must own and occupy property.

**Exemption amount: \$500.00 CPA amount \$10.00**

**Clause 41C**

**Elderly**

Must be 65 as of July 1, 2021 (if married, either person). Domiciled in Massachusetts for 10 years - and in Massachusetts for last 5 consecutive years. In **Sandwich** as of **July 1, 2021**.

**Exemption amount: \$1,000.00 CPA amount \$20.00**

**All income is considered, through December 31, 2020:** Section C list gross receipts (Social Security, interest, salaries, etc.); Section D list other real estate owned, bank accounts, stocks, bonds, etc. Copy of **Federal Income Tax Return for 2020** is required, if filed.

	<u>Income</u>	<u>Assets</u>
<b>INCOME LIMITS</b>		
Single:	\$20,746 (Section C)	\$41,493 (Section D)
Jan. - Dec. 2020 Married:	\$31,120 (Section C)	\$57,053 (Section D)

*(As adjusted by DOR CPI Index of 1.4% for FY2022)*

**APPL. EXCLUSION: Single: \$4,911.00 (These amounts may be deducted from 2020 income).**  
**Married: \$7,367.00**