

**SANDWICH FISCAL YEAR - 2023 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, 2023 thru April 1, 2023

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, 2022. Finances as of December 31, 2021.
Total value of Real & Personal cannot exceed \$40,000 (after mortgage deduction).
Exemption amount: \$175.00. CPA amount \$3.50 WIIF 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, as of 7/1/22, and copy of discharge papers.
Exemption amount: \$400.00. CPA amount \$8.00 WIIF 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: \$1,500.00. CPA amount \$30.00 WIIF amount \$30.00

22E **100% V.A.** certificate award, as of 7/1/22. **Required annually.** Further, 100% filing will conform to dates as noted on form.
Exemption amount: \$1,000.00 CPA amount \$20.00 WIIF amount \$20.00

22A Permanent loss or loss of use (documented) of limb or eyesight; or Medal of Honor, Distinguished Service Cross, Air Force Cross, Navy Cross.
Exemption amount: \$750.00 CPA amount \$15.00 WIIF 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 WIIF amount \$10.00

Clause 41C Elderly

Must be 65 as of July 1, 2022 (if married, either person). Domiciled in Massachusetts for 10 years - and in Massachusetts for last 5 consecutive years. In **Sandwich** as of **July 1, 2022**.
Exemption amount: \$1,000.00 CPA amount \$20.00 WIIF amount \$20.00
All income is considered, through December 31, 2021: 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 2021** is required, if filed.

	<u>Income</u>	<u>Assets</u>
INCOME LIMITS	Single: \$20,746 (Section C)	\$41,493 (Section D)
Jan. - Dec. 2021	Married: \$31,120 (Section C)	\$57,053 (Section D)

APPL. EXCLUSION: Single: \$5,201.00 (These amounts may be deducted from 2021 income).
Married: \$7,802.00