

TOWN OF BOXBOROUGH PERSONAL STATUTORY EXEMPTIONS, CPA EXEMPTIONS, AND TAX DEFERRAL REQUIREMENTS FY2026						
<i>Eligibility for exemptions is based on status as of July 1, 2025 for Fiscal Year 2026 taxes.</i>						
Boxborough has accepted 59§5c1/2, formerly chapter 73 of the Acts of 1986 as amended by Chapter 126 of the Acts of 1988						
CLAUSE	MAXIMUM AMOUNT (Min. is 1/2 Max.)	STATUS	AGE	INCOME LIMIT **	ASSET LIMIT (EXCLUDING HOME)	OWNERSHIP/RESIDENCY REQUIREMENTS
PERSONAL STATUTORY EXEMPTIONS						
22 a	\$800	VETERAN WITH MINIMUM 10% SERVICE CONNECTED DISABILITY	N/A	N/A	N/A	Own and occupy property. Domiciled in MA for 6 consecutive months before entering the service OR domiciled in MA for 1 year (by adopted local option) before application date. First time applicants supply DD 214 and Certificate of disability. In subsequent years certificate of disability is required only if disability percentage changes
22 b	\$800	VETERANS OF CERTAIN PRE-WWI CONFLICTS				
22 c	\$800	VETERANS AWARDED PURPLE HEART				
22 d	\$800	SPOUSES AND SURVIVING SPOUSES OF 22 a-c VETERANS				
22 e	\$800	GOLD STAR PARENTS				
22 f	\$800	SURVIVING SPOUSES OF WWI SERVICE MEMBERS				
22A	\$1,500	VETERANS, PRISONERS OF WAR, SURVIVING SPOUSES OF VETERANS, AND SPOUSES (WHEN PROPERTY IS OWNED BY SPOUSE, NOT VETERAN) OF VETERANS WHO LOST ONE HAND, FOOT OR EYE OR AWARDED CERTAIN SERVICE MEDALS				
22B	\$2,500	VETERANS , SURVIVING SPOUSES OF VETERANS, AND SPOUSES (WHEN PROPERTY IS OWNED BY SPOUSE, NOT VETERAN) OF VETERANS WHO LOST TWO HANDS, FEET OR EYES				
22C	\$3,000	VETERANS , SURVIVING SPOUSES OF VETERANS, AND SPOUSES (WHEN PROPERTY IS OWNED BY SPOUSE, NOT VETERAN) OF VETERANS WITH 100% DISABILITY AND SPECIALLY ADAPTED HOUSING				
22D	FULL	SURVIVING SPOUSES (WHO HAVE NEVER REMARRIED) OF ACTIVE DUTY MILITARY PERSONNEL OR VETERANS WHO 1) DIED AS A PROXIMATE RESULT OF INJURIES SUSTAINED OR DISEASES DURING ACTIVE DUTY OR 2) ARE PRESUMED TO HAVE DIED				Own and occupy property. Domiciled in MA for 1 year (by adopted local option) before application date OR deceased spouse docimiled in MA for 6 consecutive months before entering service Certificate of disability required if disability percentage changes to < 100%. Own and occupy property. Domiciled in MA for 6 consecutive months before entering the service OR domiciled in MA for 1 year (by adopted local option) before application date
22E	\$2,000	VETERANS , SURVIVING SPOUSES OF VETERANS, AND SPOUSES (WHEN PROPERTY IS OWNED BY SPOUSE, NOT VETERAN) OF VETERANS WITH 100% DISABILITY IN THE LINE OF DUTY				
22F	FULL	PARAPLEGIC VETERAN OR VETERANS WITH 100% DISABILITY FOR SERVICE CONNECTED BLINDNESS , OR SURVIVING SPOUSES OF SUCH VETERANS, AND SPOUSES (WHEN PROPERTY IS OWNED BY SPOUSE, NOT VETERAN) OF SUCH VETERANS	N/A	N/A	N/A	Own and occupy property. Domiciled in MA for 6 consecutive months before entering the service OR domiciled in MA for 1 year (by adopted local option) before application date
42/43	FULL	SURVIVING SPOUSE <u>OR</u> SURVIVING MINOR CHILDREN OF POLICE OFFICER OR FIREFIGHTER KILLED IN LINE OF DUTY	N/A	N/A	N/A	OWN AND OCCUPY PROPERTY
18	VARIABLE	PERSONS AGED, INFIRMED AND IMPOVERISHED	TO BE DETERMINED BY ASSESSOR			
	VARIABLE	PERSONS WITH FINANCIAL HARSHSHIP RESULTING FROM CHANGE TO ACTIVE MILITARY STATUS				

CLAUSE	MAXIMUM AMOUNT (Min. is 1/2 Max.)	STATUS	AGE	INCOME LIMIT **	ASSET LIMIT (EXCLUDING HOME)	OWNERSHIP/RESIDENCY REQUIREMENTS
37A	\$1,000	BLIND PERSONS	N/A	N/A	N/A	OWN AND OCCUPY PROPERTY, CERTIFICATE OF LEGAL BLINDNESS REQUIRED ANNUALLY
17E	\$594.71	ELDERLY	70	N/A	\$64,780	HAS OWNED AND OCCUPIED 5 YEARS
17E	\$594.71	MINOR CHILD	MINOR	N/A	\$64,780	OWNS & OCCUPIES PROPERTY
17E	\$594.71	SURVIVING SPOUSE	n/a	N/A	\$64,780	OWNS & OCCUPIES PROPERTY
41D	\$1,000	SINGLE	65	36,547	\$73,098	OWNED AND OCCUPIED PROPERTY IN MASSACHUSETTS 5 YEARS, LIVED IN MASSACHUSETTS 10 YEARS
41D	\$1,000	MARRIED	65	54,822	\$100,512	
				**plus Soc. Sec Allowance		
				Full Year	Partial Year per Month	
			Worker	\$ 5,980	\$ 503	
			Spouse	\$ 2,990	\$ 255	

CPA EXEMPTIONS

CPA	FULL CPA SURCHARGE	MODERATE INCOME SENIOR HOUSEHOLD	60 +			OWN AND OCCUPY PROPERTY
		FAMILY OF 1		\$ 112,630		
		FAMILY OF 2		\$ 128,720		
		FAMILY OF 3		\$ 144,810		
		FAMILY OF 4		\$ 160,900		
		FAMILY OF 5		\$ 173,772		
CPA	FULL CPA SURCHARGE	LOW INCOME RESIDENT HOUSEHOLD	N/A		N/A	OWN AND OCCUPY PROPERTY
		FAMILY OF 1		\$ 90,104		
		FAMILY OF 2		\$ 102,976		
		FAMILY OF 3		\$ 115,848		
		FAMILY OF 4		\$ 128,720		
		FAMILY OF 5		\$ 139,018		

TAX DEFERRALS

41A	VARIABLE	DEFERRAL OF TAXES (INTEREST ACCRUES AT 5% UNTIL PROPERTY SOLD OR OWNER DECEASED)	65	\$40,000	N/A	OWNED AND OCCUPIED PROPERTY IN MASSACHUSETTS AT LEAST 5 YEARS AND HAD A DOMICILE OR LEGAL HOME IN MASSACHUSETTS THE 10 PRECEDING YEARS
18A	VARIABLE	TEMPORARY FINANCIAL HARDSHIP (3 YR CONSECUTIVE MAX - MUST REPAY OVER 5 YEARS BEGINNING 2 YEARS AFTER DEFERRAL PERIOD -8% INTEREST OR 6% IF UNDER SAILOR & SOLDIER RELIEF ACT	N/A	TO BE DETERMINED BY ASSESSOR		OWN PROPERTY ON JULY 1 AND LIVED IN MASSACHUSETTS 10 CONSECUTIVE PRECEDING YEARS

Assets: Unused balance of equity loans, savings accounts, checking accounts, CD's, IRA's, 401K's, stocks, dividends, bonds, mutual funds, annuities, motor vehicles, second homes, etc.

Income: annual gross receipt/income

Required supporting documents for 17,41 and CPA:

* Copy of birth certificate, if Senior 60 or older, for first time filer only			
* Federal and state Income Tax Return for 2024. If you do not file taxes, a copy of year-end social security and/or pension statement			
* Bank statements showing the activities as of July 2025			
* A copy of Trust document with schedule of beneficiaries, if the domicile is held in a trust			