

TOWN OF BOXBOROUGH PERSONAL STATUTORY EXEMPTIONS, CPA EXEMPTIONS, AND TAX DEFERRAL REQUIREMENTS FY2026						
Eligibility for exemptions is based on status as of July 1, 2025 for Fiscal Year 2026 taxes.						
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				Own and occupy property. Domiciled in MA for 1 year (by adopted local option) before application date OR deceased spouse domiciled in MA for 6 consecutive months before entering service
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				
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				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
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 HARDSHIP 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 +		N/A	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				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						