



Statutory Exemptions Offered by the City of Lawrence

The following is a list of statutory exemptions offered by the City of Lawrence. If you think you qualify for any of the exemptions offered, please contact the Assessors' Office at (978)-620-3190, Monday thru Friday, between 8:30 a.m. and 4:30 p.m. You must file with local Assessors every fall. The deadline for filing an exemption is 3 months after the actual tax bills are mailed (file by April 1).

Clause

59.5.41C: Senior Exemption eligibility requirements amended in FY2023.

Qualifications:

- A. Must have owned and occupied the property on July 1st. Additionally, you must have been domiciled in Mass. for ten years preceding the application and have owned and occupied the property for five years.
- B. Must be **65 years or older** or joint owners with a spouse **65 years or older** as of July 1st.
- C. Annual gross receipts (income) cannot exceed: **\$20,000 if you are single \$30,000 if you are married**
- D. Whole estate (not including the value of your home **unless** the home is four apartments or more) cannot exceed: **\$40,000 if you are single or \$55,000 if you are married***

This amount includes all money in checking or savings accounts as **July 1, CD's, mutual funds, stocks or bonds, etc.*

Documentation Required:

Birth certificates, death certificates, evidence of home ownership and occupancy, and income tax returns or IRS response to Form 4506 filing. **The exemption amount increased in FY2022 from \$500 to \$750 per year**

Clause 17D: Surviving Spouse, Aged or Minor Children

Qualifications:

- A. Must have been domiciled in Mass. For ten years and own the property for at least five years
- B. Must be 70 years or older or joint tenants with a spouse 70 years or older as of July 1st who has owned and occupied the property as their residence for at least five years.
- C. *Or*, a minor child of deceased parents.
- D. Whole estate (not including the value of your home **unless** the home is four apartments or more) cannot exceed: \$40,000*

**This amount includes all money in checking or savings accounts, CD's, mutual funds, stocks or bonds, etc. and the value of automobiles and other real estate owned by the applicant.*

Documentation Required:

Birth certificates, death certificates, evidence of home ownership and occupancy, and income tax returns or IRS response to Form 4506 filing.

Exemption Amount: \$175.00 per year.

Clause 41A (Tax Deferral)

Qualifications:

- A. Must have owned and occupied the property on July 1st,
- B. Must have been domiciled in Massachusetts for the preceding ten years,
- C. Must have owned and occupied real estate in Massachusetts as your domicile for at least five years,
- D. Must have gross receipts from all sources in the preceding year not exceeding \$20,000.

If **jointly owned** with spouse: You must be 65 years of age on or before July 1st.

If **single owner** or joint owner with a person(s) other than a spouse: You must be 65 years of age on or before July 1st.

Documentation Required:

Birth certificates, death certificates, evidence of home ownership and occupancy, and income tax returns or IRS response to Form 4506 filing.

Exemption Amount: The entire tax bill may be deferred with certain long-term limitations (the total amount cannot exceed 50% of the value of your property). This deferred amount incurs interest at 8%, payable with the deferred amount on release of a lien filed against your property.

Clause 22a: Veterans- 10% Disability, Surviving Spouse, Purple Heart

Applicants must have been a MA domiciliary for at least 6 months prior to entering the service or have lived in MA for at least five years. Certify through the Veterans Administration at least a 10% or more service-connected disability. **Exemption Amount:** \$400.00 per year.

Clause 22c — Veterans who been awarded the Purple Heart. **Exemption Amount:** \$400.00 per year.

Clause 22d — Spouses (where the domicile is owned by the veteran's spouse) and surviving spouses (who do not remarry) of veterans are entitled to exemption under 22a-c. **Exemption Amount:** \$400.00 per year.

Clause 22e — Gold Star parents/Parents of a soldier killed in action. **Exemption Amount:** FULL per year.

Clause 22f — Surviving spouses of World War 1 service members. **Exemption Amount:** \$400.00 per year.

Clause 22A — Veterans who lost one hand, foot, or eye or were awarded the Congressional Medal of Honor, Distinguished Service, Navy or Air Force Crosses, and their spouses or surviving spouses. **Exemption Amount:** \$750.00 per year.

Clause 22B — Veterans who suffered in the line of duty the loss of two hands, feet or eyes, and their spouses or surviving spouses. **Exemption Amount:** \$1,250.00 per year.

Clause 22C — Veterans who suffered total disability (100%) in the line of duty and who receive assistance in acquiring "specially adapted housing" which they own and occupy as their domicile, and their spouses or surviving spouses. **Exemption Amount:** \$1,500.00 per year.

Clause 22D — Surviving spouses (who do not remarry) of service members or guardsmen who died due to injury or disease from being in a combat zone, or are missing and presumed deceased due to combat. **Exemption Amount:** Full exemption for the 1st five years.

Clause 22E — Veterans who suffered total disability (100%) in the line of duty and who are incapable of working and their spouses or surviving spouse. **Exemption Amount:** \$1,000.00 per year.

Paraplegic — Veterans who are certified by the Veteran's Administration as paraplegics and their surviving spouses. **Exemption Amount:** Total Exemption

Clause 37—Blind Persons

Applicants must be declared legally blind as of July 1st and provide proof by a certificate issued by the Massachusetts Division of the Blind. **Exemption Amount:** \$500.00 per year.

Clause 42/43 — Surviving spouse or minor of a police officer or firefighter killed in the line of duty. **Exemption Amount:** Full exemption

General Information About Exemptions

All exemptions require that you own and occupy the property for which the exemption is sought. All exemptions are filed and awarded on an annual basis. Persons occupying under a "life estate" agreement are eligible for exemptions.