

**QUALIFICATIONS FOR SENIOR 70 AND OLDER
EXEMPTION - CLAUSE 41C**

1. Applicant must be 70 years old as of July 1st. Documentation required.
2. Own & occupy dwelling as of July 1st and has been domiciled in Massachusetts for the preceding 10 years, or has owned and occupied real estate in the Commonwealth for 5 years.
3. Annual income from all sources for the previous calendar year not to exceed \$20,000 if single, \$30,000 if married and must include both incomes. Documentation required.
4. As of July 1st whole estate not to exceed \$40,000 if single, \$55,000 if married. (Includes all bank accounts, stocks, bonds, securities, CD's, IRA's, all real estate excluding your domicile and all vehicles). Documentation required.
5. If domicile is held in a trust, a person can only satisfy ownership interest if he:
 - a) Is a trustee of that trust, and
 - b) Possesses a sufficient beneficial interest in the domicile through that trust. (Splitting the interest between multiple trusts does not qualify.)

APPLICATIONS TO BE FILED ANNUALLY AFTER FIRST
NOTICE OF THE ACTUAL TAX BILL.

Deadline for filing is April 1, or 3 months after the actual tax bill is mailed.

Exemption Amount \$1000.00