



February 23, 2005

Michele Hayes
Board of Assessors
Town Hall
54 South Avenue
Whitman, MA 02382

Re: Personal Exemptions
Our File No. 2005-13

Dear Ms. Hayes:

You recently inquired about certain taxpayers' eligibility for exemption. In your first scenario an applicant for a Clause 41C elderly exemption owned the house, and the applicant's children were co-owners. Chapter 59 Section 5 Clause 41C provides that only a proportionate amount of the exemption can be granted based on the applicant's interest in the property provided that each co-owner's gross receipts and whole estate do not disqualify the applicant. In all likelihood, the children will disqualify the elderly parent from receiving the Clause 41C exemption, but you must consider these amounts carefully in acting upon the application for exemption.

In your second situation a surviving spouse has applied for a Clause 17D exemption. She and her children own the house. The applicant can receive a full \$175 Clause 17D exemption provided the applicant's whole estate does not exceed \$40,000.

You then inquired whether a veteran with a 10% disability rating must furnish a new VA certificate each year. An applicant for a \$250 Clause 22 (a) exemption must file the VA certificate in the initial year. In subsequent years no further evidence is required in the city or town in which the exemption has been allowed, unless the disability rating is reduced to less than 10%.

In your fourth scenario the spouse of a qualified veteran is the sole owner of the house. The spouse of the veteran can receive a Clause 22(d) exemption for \$250 provided the qualified veteran is domiciled in the parcel.

If there are further questions, please do not hesitate to contact us.

Very truly yours,

A handwritten signature in cursive script that reads 'Daniel J. Murphy'.

Daniel J. Murphy, Chief
Property Tax Bureau

DJM/JFC